REPUBLIC OF KENYA

FICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF BARINGO

FOR THE YEAR ENDED 30 JUNE 2017

BARINGO COUNTY GOVERNMENT

BARINGO COUNTY GOVERNMENT

COUNTY EXECUTIVE

AMENDED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2017

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

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- **Office of The Governor –**
  Governor: H.E Stanley Kiptis
- **County Assembly;**
  Clerk: Mr. Joseph Chirchir Koech

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Executive Treasury and Economic Planning	**Geoffrey Kipruto Bartenge**
2.	Chief Officer, Treasury and Economic Planning	**Richard Kigen Koech**
3.	Deputy Director – Accounting Services	**David Kibowen Rerimoi**

(d) Fiduciary Oversight Arrangements

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

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

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

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

(e) Entity Headquarters
Baringo County Headquarters
Off Hospital Road
Kabarnet, Kenya

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

(g) Entity Bankers

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

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

(h) Independent Auditors

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

(i) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

FORWARD BY THE CEC

In the financial year under review, locally collected revenue amounted to Kshs 281,559,665.40 million which was short target by Kshs 48,440,334.60 from the revised estimates. Revenue shortage was attributed to drought situation which prevailed in the entire county from the month of September 2016 to the month of June 2017, insecurity and political issues also affected revenue collection in three sub counties during the period. Total expenditure for the period was Kshs 5,305,155,880.03 out of total revised budget estimates of Kshs 6,511,437,735. The recurrent expenditure was Kshs 3,817,376,176.38 and development expenditure was Kshs 1,487,779,703.65 The FY 2016/17 budget adhered to the fiscal responsibility principles as set out in the PFM Act, 2012, by allocating 30 percent of the budget to development. The total exchequer releases as at 30th June, 2017 was Kshs 5,393,098,898.

The budget for the FY 2017/18 and the medium term is premised on the prudent management of resources and continued timely release of funds by the national government. Also, peaceful coexistence in the country as well as stable global economic growth and favourable weather conditions is expected during the period towards realization of set objectives.

For the last four years, the County Government has embarked on various flagship projects aimed at improving the living standards of Baringo County Residents. The projects are spread across various sectors and it include; building of 20 livestock sale yards enabling farmers sell their livestock, exploitation of external markets for farm produce specifically coffee, purchase and installation of 5 milk cooling plants that were distributed to high milk producing areas. The county has also put in place improved livestock breeding program, livestock vaccination programme, and revival of 281 cattle dips.
The county government carried out face lifting of its sub counties headquarters by tarmarking various link roads within the towns, laying of cabro in Kabarnet and Eldama Ravine Town parking.

In Education and Health Sector, the county government has constructed 1,321 ECDE centres and employed teachers in the same ECDE, the county government also upgraded 13 youth polytechnic and rebranded Vocational Training Centres.
We have improved access to quality and affordable health care services by constructing 234 dispensaries, rehabilitation of 67 health facilities, upgrading of Kabarnet Referral Hospitals by increasing bed capacity and supply of medical equipments. The county government also constructed new level IV hospital in Mogotio town, in addition to upgrading Marigat, Eldama Ravine, Kabartonjo and Chemolingot sub county hospitals.

Transport, Energy and ICT sector are areas that the county government has targeted for key results. We have opened 1565KM of rural roads, Maintained 1,200Km and upgraded 24KM of town and urban roads to bitumen standard. We constructed 14 footbridges and roads drifts, installed 164 street lights in major towns. To develop ICT infrastructure, capacity and software application, the county government has established Kabarnet ICT Centre and has operationalised automated revenue collection system.

To ensure sustainable environment and access to clean safe water, the county government has increased access to clean and safe water access from 25.9% in 2013 to 66.2% in 2017, increased house hold accessing clean water from 28,671 in 2013 to 90,312 in 2017. This has been achieved through drilling of 285 boreholes, establishing 232 pan dams and securing 84 water springs in the whole county.

The county government also embarked on rehabilitation, upgrading and pipeline extension of existing water supplies. To improve on food security, the county government has increase land under irrigation from 5,606 hectares in 2013 to 12,500 in 2017 representing an increase by 81%. Additionally, 3,540 new households have access to irrigated land through development of new, expansion and rehabilitation of 20 irrigation schemes in various parts of the county.

To ensure sustainable exploitation of natural resources, the county government distributed 2000 modern jikos to households at subsidized prices to women groups, installation of fire tower in Kiplombe forest to improve forest fire surveillance and protection of 16 water springs. In ensuring improved waste management, the county government procured and developed 5 designated dumpsites in main towns and construction of waste receptacles in strategic point in 4 major towns, in addition to the construction of eco toilets and litter bins.

The risks to the medium term framework include: increased insecurity in some parts of the county, pressures on expenditures especially recurrent related to new salary demands from the health workers, climate change and droughts, external risks and uncertainties in the tourism sector and weakening global economic growth. To confront these risks, the County government will closely monitor the developments and undertake appropriate measures to safeguard its economic stability.

COUNTY EXECUTIVE MEMBER
TREASURY & ECONOMIC PLANNING
26 MAR 2018
BARINGO COUNTY GOVERNMENT
P.O. Box 53-30400, KABARNET

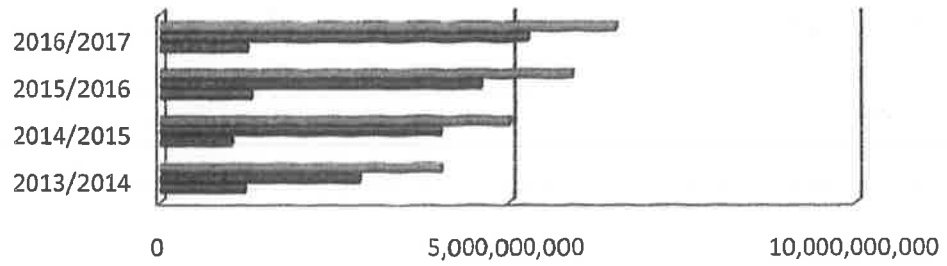
Sign

County Executive Committee Member- Finance

Baringo County Government

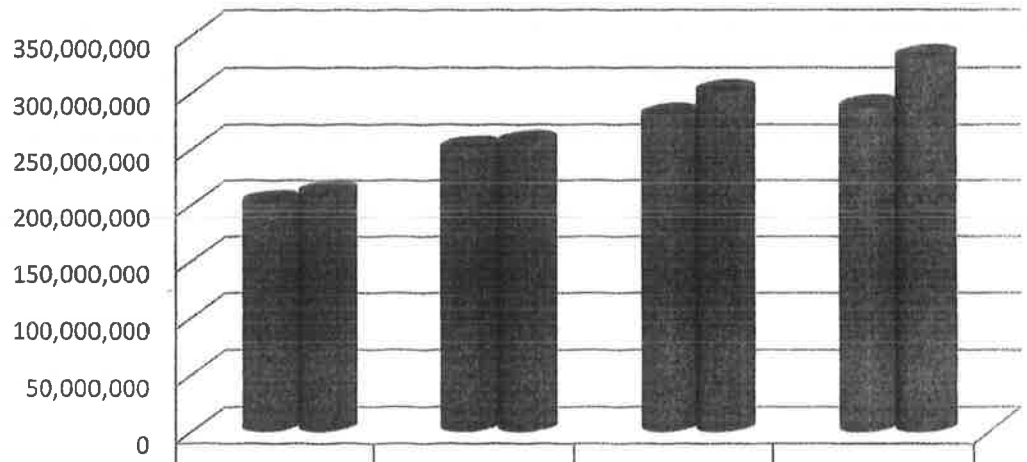
- **Key Charts Highlights**

Chart 1: Annual Budget Trend (2013/14 -2016/17)



	2013/2014	2014/2015	2015/2016	2016/2017
Budget	4,027,493,342	5,012,341,436	5,901,775,981	6,511,437,735
Actual	2,837,391,101	4,013,402,477	4,613,254,282	5,282,701,131
balance carried forward	1,190,102,241	998,938,959	1,288,521,699	1,228,736,604

Chart 2: Annual Local Revenues



	2013/2014	2014/2015	2015/2016	2016/2017
Local revenue Actual	201,519,603	249,723,429	279,317,203	286,546,866
Local revenue Budget	210,000,000	255,000,000	300,000,000	330,000,000

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BARINGO FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Baringo set out on pages 17 to 50, which comprise of the statement of financial assets and liabilities as at 30 June 2017, 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. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position County Executive of Baringo as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis).

In addition, as required by Article 229 (6) of the Constitution, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1.0 Revenue

1.1 Under Collection of Revenue -County Own Generated Receipts

The statement of receipts and payments for the year ended 30 June 2017 reflects actual revenue collection of Kshs.281,559,665.40. However, the budgeted amount as per the revised budget for the county own generated revenue was Kshs.330,000,000. Consequently, there was a revenue shortfall of Kshs.48,440,334 or 15% of the budgeted amount.

So far no satisfactory explanation has been given for the revenue short fall.

1.2 Outstanding Revenue Arrears- Plot Rates and Rent

Examination of land registers revealed that, plot rents and rates relating to year 2016/2017 and prior years amounting to Kshs.92,828,557 remained uncollected as at 30 June 2017 and thus explaining the poor revenue collection performance in that category of revenue. Further, it was observed that the County Government of Baringo has not updated the valuation rolls and still uses a draft valuation roll of 2009 prepared by the defunct Municipal Council of Kabarnet. Failure to update the valuation roll translates to loss of revenue due to use of an obsolete document and consequently the county is not exploiting its revenue potential from this particular source. In addition, no report appear to have been made to the County Executive Committee Member explaining why it was not possible to collect the revenue as required by section 63 (2) of the Public Finance Management (County Government) Regulations 2015,

No satisfactory explanation has been given for failure to collect the arrears of revenue or why an obsolete valuation roll is in use.

1.3 Under collection of Revenue- Plot Rates/Rent

The County Government of Baringo budgeted to collect Kshs.21,780,288.00 from plot rates and rent during the period under review. However, only Kshs.12,916,819.00 was collected which represented an under collection of Kshs.8,863,469.00 or 41%, of the budgeted amount.

No satisfactory explanation was given for the underperformance in revenue collection.

1.4 Under Collection of Revenue (Single Business Permit)

The County Government of Baringo had budgeted to collect Kshs.40,026,128 from single business permits. However, examination of records produced for audit revealed that only Kshs.32,366,030 was collected. This represented an under collection of revenue by Kshs.7, 720,098 which is equivalent to 19% of the budgeted amount. Further, the arrears of revenue on Single Business Permit of Kshs.597,200 could not be verified since no schedules were provided for verification .

In the circumstances, the accuracy and completeness of revenue collected from single business permits could not be confirmed.

1.5 Under Collection of Revenue- Environment and Conservancy

Examination of records relating to environment and conservancy revenue disclosed that revenue of Kshs.62,320,050 was collected against the approved budget of Kshs.67,820,432 and thus leading to an under collection of Kshs.5,500,382 which is equivalent to 8% of the budgeted amount. This implies that the county government has not put in place mechanisms to realise its full potential in collection of this revenue item.

Although the county government has cited reasons for the revenue shortfall, no documentary evidence has been provided for audit verifications.

2.0 Compensation of Employees - Bloated Wage Bill

The statement receipts and payments indicates an expenditure of Kshs.2,279,642,679.50 was incurred on compensation of employees during the year under review in payment of salaries and wages to the county workforce of 4136 personnel as at 30 June 2017. However, analysis of the wage bill revealed that the county government exceeded the set limit of compensation of employees of thirty five (35) percent of the county government's total revenue contrary to section 25(1) a and b of the Public Finance Management Regulations 2015 (County government). It was noted that the wage bill was 48% of the county government total revenue and no explanation was given for incurring an expenditure in excess of the set limit. In addition, there was no evidence produced for audit verification to show the County Executive Committee Member for Finance had made any efforts to control the runaway wage bill.

3.0 Misposting of Expenditure

The following payment transactions were wrongly classified as shown below.

i. It was observed that an expenditure of Kshs.508,309 for purchase of fuel was wrongly classified under routine maintenance of motor vehicles and other transport equipment resulting to misrepresentation of financial facts in the statement of receipts and payments.

ii. An expenditure of Kshs.3,184,586.50 incurred on routine maintenance of other assets was wrongly classified under routine maintenance – Vehicles and Other transport equipment. This resulted to misrepresentation of financial facts in the statement of receipts and payments. Further, no journal vouchers have been provided for verification to confirm adjustments made . Consequently, the accuracy and completeness of the statement of receipts as at 30 June 2016 could not be confirmed.

4.0 Unsupported Expenditure (Scholarships and Other Education Benefits)

Examination of expenditure records relating to scholarships and other education benefits disclosed that an expenditure of Kshs.30,000,000 was incurred during the year under review. Out of this amount, Kshs.14,952,072 was supported by acknowledgements documents and receipts from various institutions, hence the remaining balance of Kshs.15,047,928 was unsupported. In addition, it was not clear whether the applications were evaluated by the relevant bursary committee before the award as no minutes were provided for audit verifications.

In the circumstances, the propriety of the expenditure could not be confirmed.

5.0 Misstatement of Cash Balances

The bank and cash balances representing cash and cash equivalents disclosed in the statement of assets was Kshs.1,084,830,080.14 which included balances in thirteen bank accounts and cash in hand held in both domestic and foreign currency. However, it was noted that bank reconciliation statements for twelve bank accounts reflected a

balance of Kshs.1,158,895,870.94 which differed with the reported bank balance of Kshs.1,082,785,869.34 reflected in the statement of assets. No satisfactory explanation has been given for the variance of Kshs.76,110,000 between the two records.

In the circumstances, the accuracy and completeness of the cash and cash equivalents reported balance could not be confirmed.

6.0 Understated Outstanding Imprest

The statement of assets reflected outstanding imprest of Kshs.2,590,891 while the GOK IFMIS Imprest register reflected temporary imprest of Kshs.23,626,104 for the year ended 30 June 2017. Consequently, the reported balance of outstanding imprest was understated by Kshs.21,035,213.

In the circumstances, the accuracy and completeness of the reported balance could not be confirmed.

7.0 Inaccurate Summary of Fixed Assets

Examination of schedule of assets/assets register maintained by the County Government disclosed total assets worth Kshs.894,850,820. However, the summary of fixed assets attached to the financial statements under annex 4 reflects total assets of Kshs.690,915,733.50 as at 30 June 2017. Consequently, the value of assets reflected in the summary of fixed assets was understated by Kshs.203,935,086.50

In the circumstances, the accuracy and completeness of the summary of fixed assets could not be confirmed.

8.0 Pending Bills

The pending bills for both recurrent and development votes for the year ended 30 June 2017 totaled Kshs.78,841,524.24. However, aging analysis of development pending bills of Kshs.47,248,029.34 revealed that Kshs.2,910,325.01 worth of contracts awarded in the year 2013/2014,Kshs.7,449,732.72 awarded in the year 2014/2015 and 4,611,370 awarded in the year 2015/2016 all totaling Kshs.14,971,427.73 had not been settled as at 30 June 2017. It was not explained why contracts awarded in the year 2015/2016 and earlier years have not been completed and paid for.

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

Key Audit Matters

Key audit matters are those that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in

the Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there were no Key Audit Matters to communicate in my report.

Other Matter

1 Unbudgeted Expenditure- Use of Goods and Services and Acquisition of Assets.

Examination of expenditure records disclosed cases of unbudgeted expenditure during the year under review as shown below: -

FOLIO	DETAILS	AMOUNT KSHS	BUDGET KSHS	REMARKS
1	Specialized plant, equipment & machinery	5,427,702	0	Unbudgeted Expense
2	refurbishment of buildings	34,990	0	"
3	Certified seeds, breeding stock and live animals.	14,446,886	0	"
4	Research, Studies, Project Preparation, and Design & Supervision.	28,799,840	0	"
5	Legal fees and services	22,081,000	17,118,415	Kshs.4,962,585 Unbudgeted for
6	Specialized materials and services.	206,417,008.70	186,799,560	Kshs.19,617,448 Unbudgeted for
7	Office furniture	5,754,674	0	"

In the circumstances, the completeness and accuracy of the statement of receipts and payments could not be confirmed.

2.0 Value for Money - County Government Projects

2.1 Mogotio Sub County Hospital

2.1.1 Incomplete works

M/s Pearltek Kenya Ltd of P.O. Box 1387 Garissa was awarded tender ref: BRCG/TNR/221/2016-201 for Construction of a Septic tank at Mogotio Hospital at contract sum of Ksh.3,851,084. The proposed construction works were to take twelve 12 weeks commencing 10 May 2017 and the expected date of completion was 9 August 2017.

Examination of expenditure records disclosed that a payment of Kshs.2,378,380 or approximately 62% of the contract sum had been made to the contractor on the strength of Certificate no.01 dated 13 June 2017. However, physical verification of the project carried out on 21 December 2017 revealed the project had not been completed

and the contractor was not on site despite the expiry of the contract period by three and half months and no evidence for request of extension of contract period was made available for audit review.

Although it has been indicated the contractor has since resumed work at the site, no evidence has been produced to inform of site minutes to confirm resumption or explained how he took possession of the site again since the contract period had expired.

No explanation has so far been given for failure by the county government to take action against the contractor.

2.1.2 Irregular Expenditure - Mogotio Sub- County Hospital

Kenya Power and lighting Co.Ltd was paid Kshs.1,473,486 in respect of installation of electricity at Mogotio sub County Hospital through payment voucher no.1194 of 18 October 2016.

However, audit verifications carried out on 21 December 2017 at the Hospital, revealed that no electricity had been supplied and no explanation was given for failure by the KPLC to supply electricity one year after the payment was made. In addition, the following anomalies were noted:-

i. There were no estimates or invoices from Kenya Power and lighting Company Ltd showing the specific works to be under taken by Kenya Power and lighting Company Ltd to cover the corresponding amounts of Kshs.1,473,486 paid.

ii. There was no acknowledgement note or receipts and therefore it was not possible to establish if indeed the amount was paid to Kenya Power and lighting Company Ltd.

In the circumstances, the propriety of the expenditure could not be confirmed

2.2 Marigat Sub County Hospital

2.2.1 Stalled Project - Marigat Hospital

M/s Mogoi Building Construction Ltd of P.O. Box 53 Kabartonjo was awarded tender ref: BRCG/TNR/401/2014-2015 to construct and complete Mortuary Block at Marigat Sub- county Hospital at a contract sum of Kshs.6,727,704. The duration of the contract was 24 weeks commencing 2 October 2015 to 2 March 2016.

It was observed that, during the year 2016/2017, a total of Kshs.1,428,632 was paid to the contractor through payment voucher Nos.812 dated 10 November for Kshs.1,066,382 and 4302 dated 1 March 2017 for Kshs.362,250 respectively. The payment vouchers were supported by certificate for payment on account no.01 and 02 dated 28 June 2016 and 14 February, 2017 respectively.

However, physical verification of the project on 15 December 2017, revealed that the construction works had been done up to lintel level or approximately 35% complete and the contractor was not on site.

Although it has been indicated the contractor has resumed the construction works, no evidence has been produced in form of site minutes between the contractor and representatives of the county government.

In the absence of site meeting minutes or any other evidence to show the construction works are ongoing, the status of the project remain as reported.(stalled).

2.2.2 Incomplete Works - Marigat Hospital

M/s Dyge Builder of P.O. Box 136 -30403 Marigat was awarded tender ref: BRCG/TNR/160/2014-2015 for construction of the proposed Casualty Block at Marigat Hospital at a contract sum of Kshs.20, 401,685. The works were to take 16 weeks commencing 8 June 2015 to 8 October 2015. However, in unclear circumstances, the contract agreement was signed on 19 June 2015 eleven days after commencement of the project.

It was observed that the bill of quantities(BQs) submitted by the contractor had multiple alterations on the unit prices and the contract sum had not been counter signed at the time of opening the tender by the tender committee. The inconsistences observed while signing the contract makes the contract doubtful. It is therefore not possible to establish whether figures reflected in the respondents' bids were authentic and that it represented true state of affairs as at the time they were submitted by the respondents.

Physical verification of the project on 1 December 2017 revealed that it was approximately 59% complete but the contractor was not on site and the works had apparently stalled. It was also observed that the contract was behind schedule by 26 months. Notwithstanding the above mentioned state of affairs, examination of financial records disclosed the contractor had been paid Kshs.12,046,752 out of the contract sum of Kshs.20,401,685 which represents approximately 59% of the contract sum.

Although it has been indicated the contractor has resumed work at the site, no documentary evidence has been produced to show on what basis the contractor resumed the work 24 months after expiry of the contract period.

So far no reason has been given for failure to complete the building within the duration of the contract period.

2.3 Incomplete Projects

The department of Water and Irrigation approved budget for the year 2016/2017 indicated 162 projects at a cost of Kshs.280,240,832 were to be implemented. It was however, observed that due to the costly nature of these projects, the funding was thinly spread leading to projects being implemented in peace meal. It was also observed that there were only eight technical officers for water projects and four for irrigation projects which is a very small number in terms of supervision capacity of the projects considering the big number of the projects initiated during the year by the Water and Irrigation department. Further, it was noted that six projects worth Kshs.7,168.640 out of the 162 had not taken off as at 16 January 2018, six months

after the closure of the financial year and 87 projects were ongoing and therefore incomplete.

No satisfactory explanation has been given for failure to complete the projects.

2.4 Incomplete Spatial Plan Phase II Project

M/s Two EMS Associates Limited was awarded contract No; BRCG/TNR/333/ 2015-2016 to prepare the Baringo County Spatial Development Plan Phase Two at a contract sum of Kshs.26,943,204 and the commencement date was 1st July 2016 and expected date of completion was 1st July 2017. However, scrutiny of expenditure records revealed that the consultant had been paid Kshs.15,357,626.30 which represents 57% of the contract sum and the contract period as per the contract agreement expired on 1st July 2017. Although the consultant sought for an extension of the contract period and which was granted for a period of three months, no evidence has been produced to show the project has been completed. In addition, the GIS (Geo-spatial Information System) Laboratory which is supposed to disseminate the output from the Spatial plan is yet to be established. It is therefore not clear why the county government initiated the project as it is of no value without the Laboratory

In the circumstances, the expenditure cannot be confirmed as a proper charge to public funds in the absence of the laboratory.

2.5 Stalled Projects and Inadequate Planning of the Roll over Projects

Record held at the county treasury indicates a total of two hundred and fifty five (255) roll over or ongoing projects as at 30 June, 2017 valued at Kshs.943,507,490. However, examination of the expenditure ledgers, budget documents and status report of the development projects disclosed the following anomalies:-

i. The county treasury did not adhere to the provisions of section 29 (2) of the Public Finance Management Regulations 2015 (County Government) on budgeting which requires for inclusion in the budget only those projects that the county treasury can manage within the resources allocated. It is therefore clear that with 255 ongoing projects the provisions were not followed.

ii. The roll over projects seems to be on an upward trajectory as the balance/value increased by Kshs.50,798,082 from the previous financial period and if this trend continues, the roll over or ongoing projects will hit one billion shillings which may not be sustainable considering the county treasury relies solely on the National Government disbursements. In addition, this state of affairs may seriously impair the going concern concept due to heavy debts and unfinished projects which the county treasury is carrying forward to subsequent financial years.

iii. Three projects valued at Kshs.6,039,455 were found to have stalled out of the 255 ongoing projects .The county treasury did not explain when these projects will be completed or indicate how they will be revived.

In addition, the second and final supplementary estimates indicated that the roll over projects had a budgetary provision of Kshs.874,844,895 against the ledgers balance of Kshs.943,507,490 leading to unreconciled variance of Kshs.68,662,595

So far no satisfactory explanation has been given for the anomalies noted above.

3.0 Doubtful Expenditure- Domestic Travel and Subsistence Allowance

An expenditure of Kshs.1,657,600 was incurred in respect of meals and subsistence allowance paid to 243 County Treasury staff who were purported to have travelled to Lord Egerton Castle in Nakuru for team building. Out of this amount, Kshs.497,000 was paid to a hotel in Nakuru for providing meals to the 243 officers, while Kshs.1,160,600 was paid in respect of one day subsistence allowance. However, it was not indicated how the 243 officers travelled to Nakuru as no work tickets for the motor vehicles used or bus tickets were in support of the expenditure.

In the absence of motor vehicle work tickets or bus tickets, it was not possible to confirm the officers travelled to Nakuru.

In the circumstances, the propriety of the expenditure could not be confirmed.

4.0 Loss of Revenue

The county Treasury maintains foreign currency account at the Kenya Commercial Bank (KCB) for revenue collected from the game parks in foreign currency. During the period under review, revenue totaling Kshs.576,599.79 was lost through differences in foreign exchange rates between the Central bank of Kenya (CBK) and the KCB rates. Had the CBK rates been applied, revenue of Kshs.35,545,160.84 would have been fetched while the KCB rates only realized revenue of Kshs.34,968,561.05 and therefore the KCB rates applied were not in favour of the County Government.

No explanation has been given for the loss.

5.0 Non Remittance of Statutory Deductions

The county government had made deductions totaling Kshs.46,641,991.85 from employees as at 30 June 2017. However, it was not clear why the deductions had not been remitted to the respective bodies as shown below:-

S/No	Payroll By-Product	Amount (Kshs.)
1	P.A.Y.E (IPPD and staff paid outside payroll)	39,967,452.75
2	NSSF (IPPD,ECDE and staff paid outside payroll)	1,047,200.00
3	LAPFUND	4,243,172.15
4	LAPTRUST	1,384,166.95
	Totals	**46,641,991.85**

No satisfactory explanation was given for failure to remit the amount.

However, examination of the expenditure records provided for audit disclosed that no tenders were invited for procurement of the legal services as evidenced by lack of any procurement documentations hence the accounting officer was in breach of the prevailing procurement laws and regulations. Further, no records relating to the various ongoing cases were produced for audit verification making it difficult to ascertain the authenticity of the fee notes raised and attached to the expenditure records.

In view of the above, the expenditure of Kshs.22,081,000 could not be verified and confirmed as a proper charge to public funds.

6.0 Debt Management Strategy Paper

Examination of the budget documents, expenditure records and financial statements produced for audit revealed that the county treasury had accumulated total debts of Kshs.1,059,765,702 as at 30th June, 2017 as shown below:-

Name of the debt	Amount (Kshs.)
Supply of goods	14,773,134.00
Supply of services	20,820,360.00
Pending staff payables (Middle management)	80,664,718.00
Debts	**116,258,215.00**

However, the following anomalies were noted in regard to the outstanding debts:-

i. The Debt Strategy Management Paper, which is a requirement of the existing laws, did not indicate or disclose how the debts were to be settled in the medium term as envisaged by section 123 (1) of the Public Finance Management Act, 2012.

ii. The county treasury did not prepare and submit to the County Assembly an annual report on public debt as required by section 194 (1) of the Public Finance Management Regulations 2015 (County Government) as none was produced for audit verification.

In the absence of a clear and concise debt strategy management paper, it was not possible to ascertain how the county treasury would settle the ever-increasing debts which in turn will impair the going concern concept of the County Government of Baringo.

Although it has been explained the roll over projects of Kshs.943,507,490 were not pending bills but projects with their own budgets and funds available, no evidence in form of bank statements was produced for audit verification to confirm the availability of the funds for these projects.

In the circumstances, the completeness and accuracy of the outstanding debts could not be confirmed.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the County Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the County Executive or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the County Executive's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

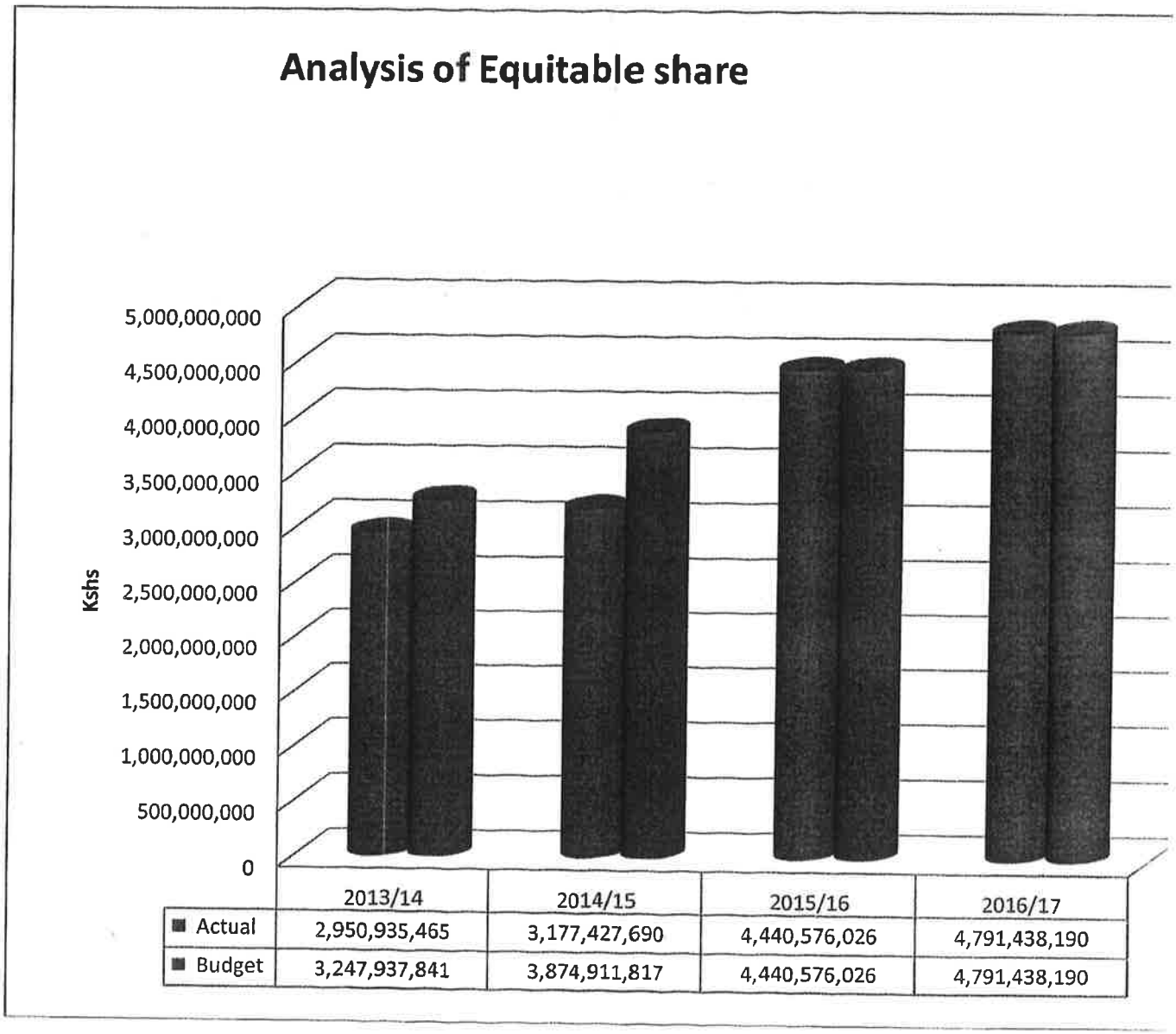
I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

Nairobi

16 July 2018

Chart 3: Equitable Share Trends



	2013/14	2014/15	2015/16	2016/17
Actual	2,950,935,465	3,177,427,690	4,440,576,026	4,791,438,190
Budget	3,247,937,841	3,874,911,817	4,440,576,026	4,791,438,190

Chart 4: Overall revenue analysis for review period

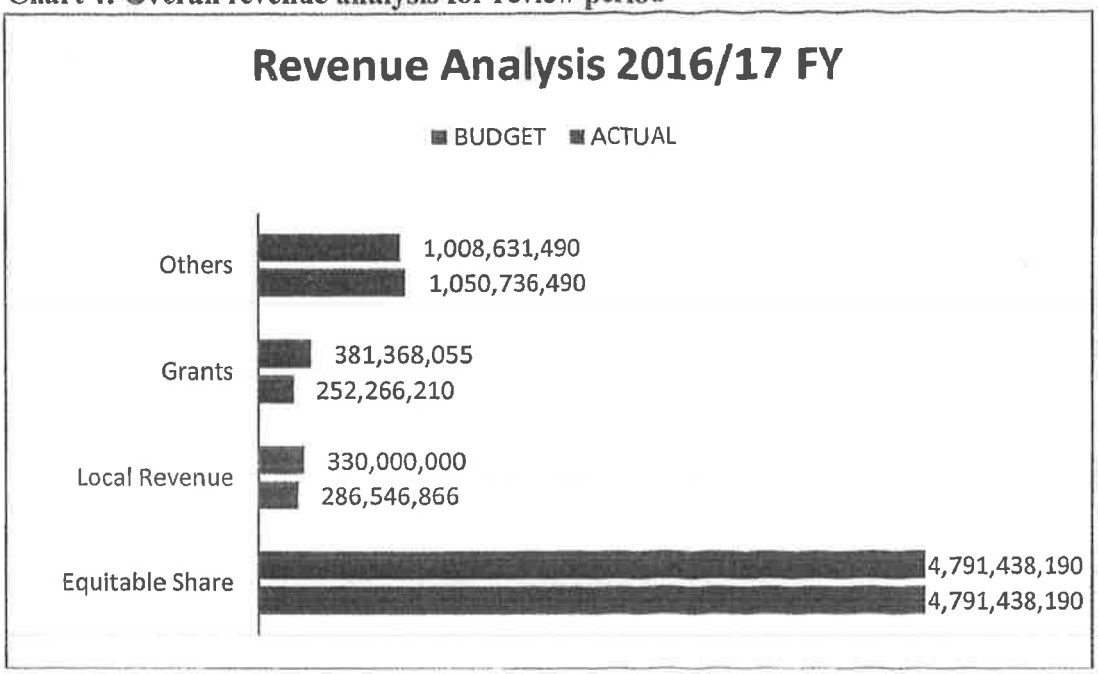
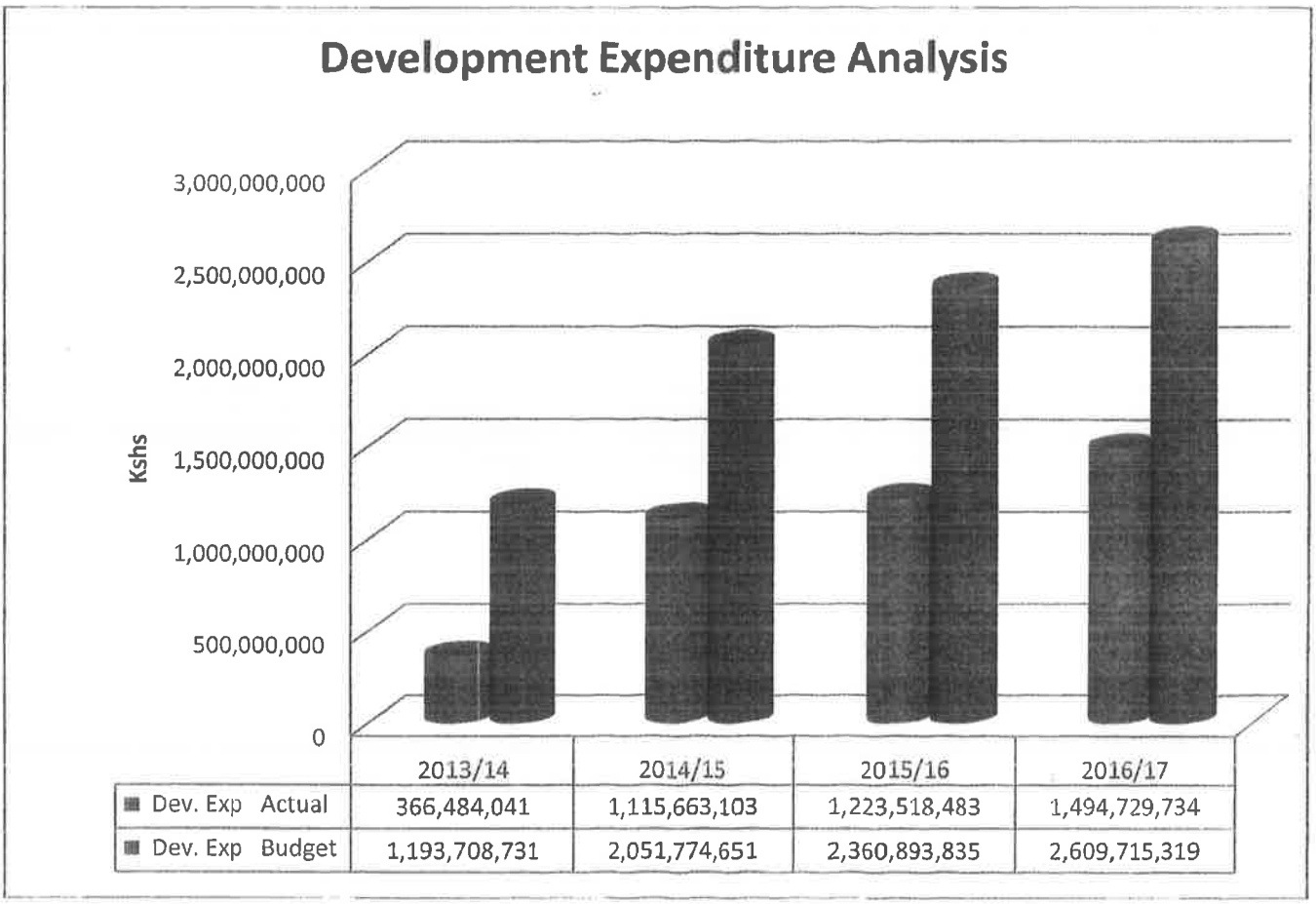


Chart 5: Development Expenditure Analysis for the Four Years



	2013/14	2014/15	2015/16	2016/17
Dev. Exp Actual	366,484,041	1,115,663,103	1,223,518,483	1,494,729,734
Dev. Exp Budget	1,193,708,731	2,051,774,651	2,360,893,835	2,609,715,319

Chart 6: Recurrent Expenditure for the Four Years

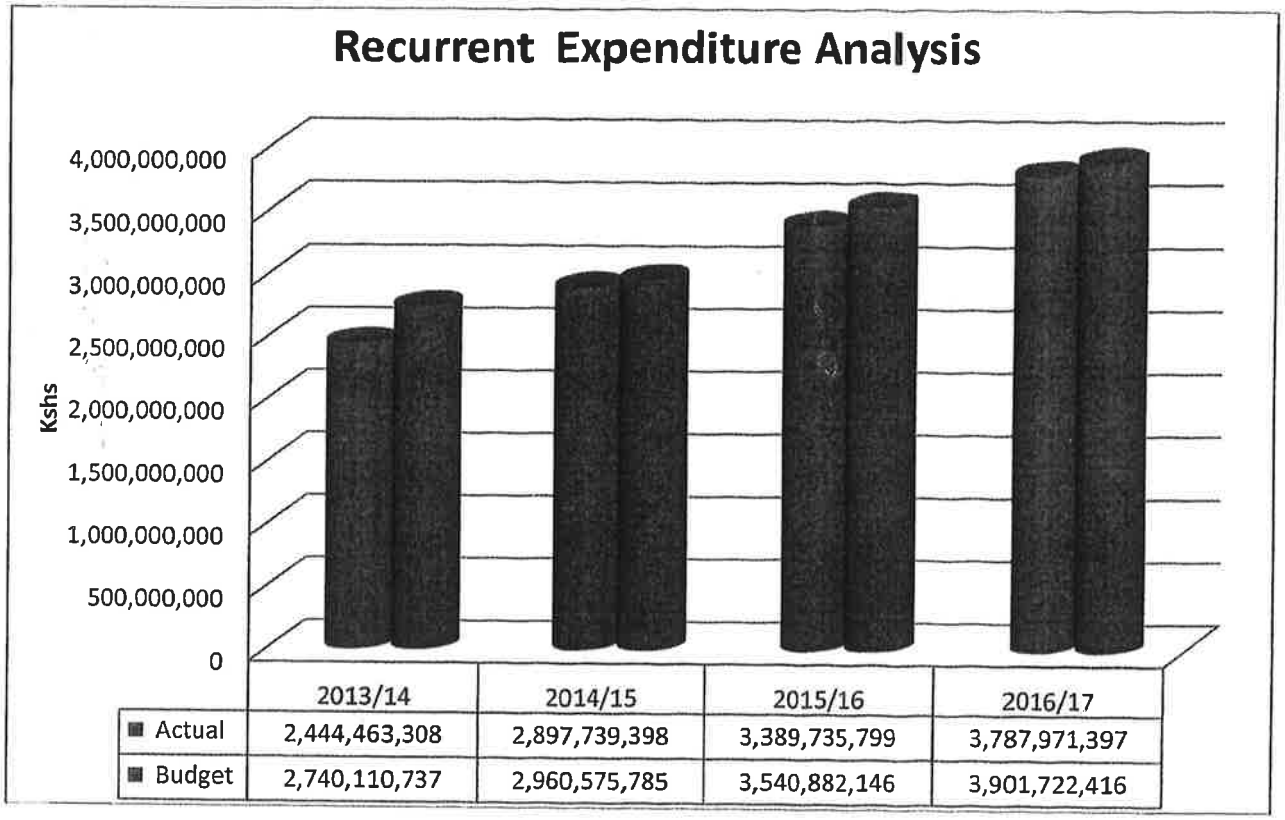


Chart 7: Budget for FY 2016/17

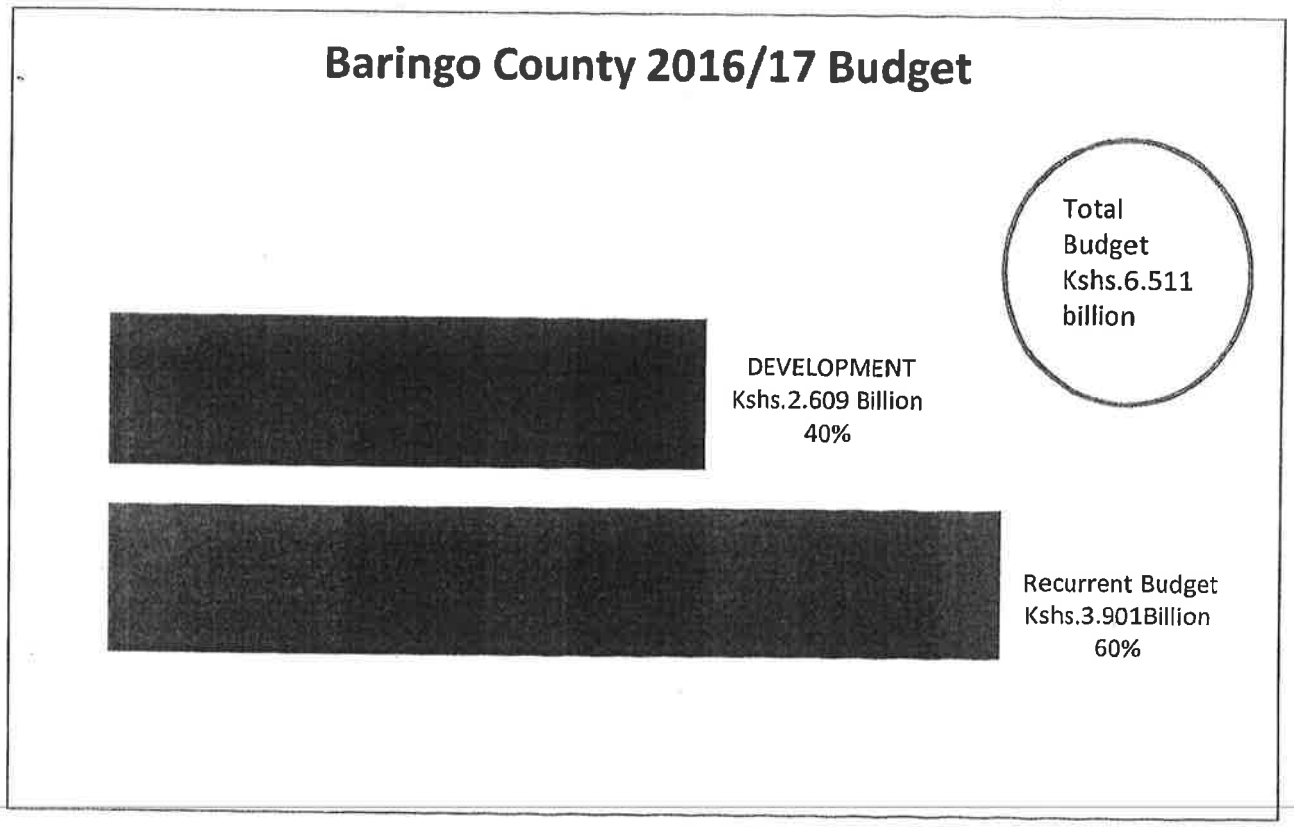


Chart 8: Expenditures for FY 2016/17

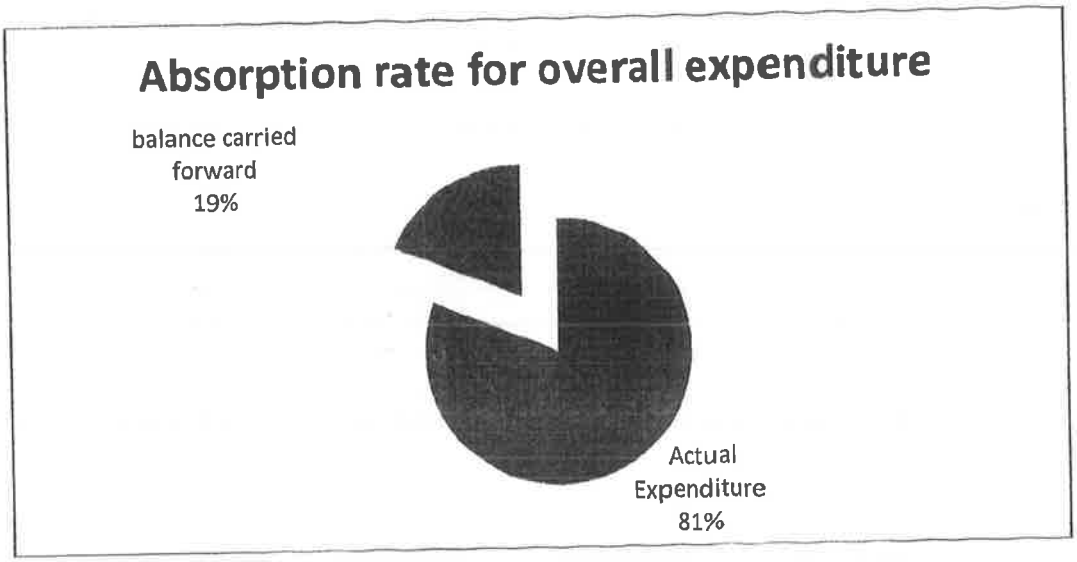


Chart 9: Overall absorption

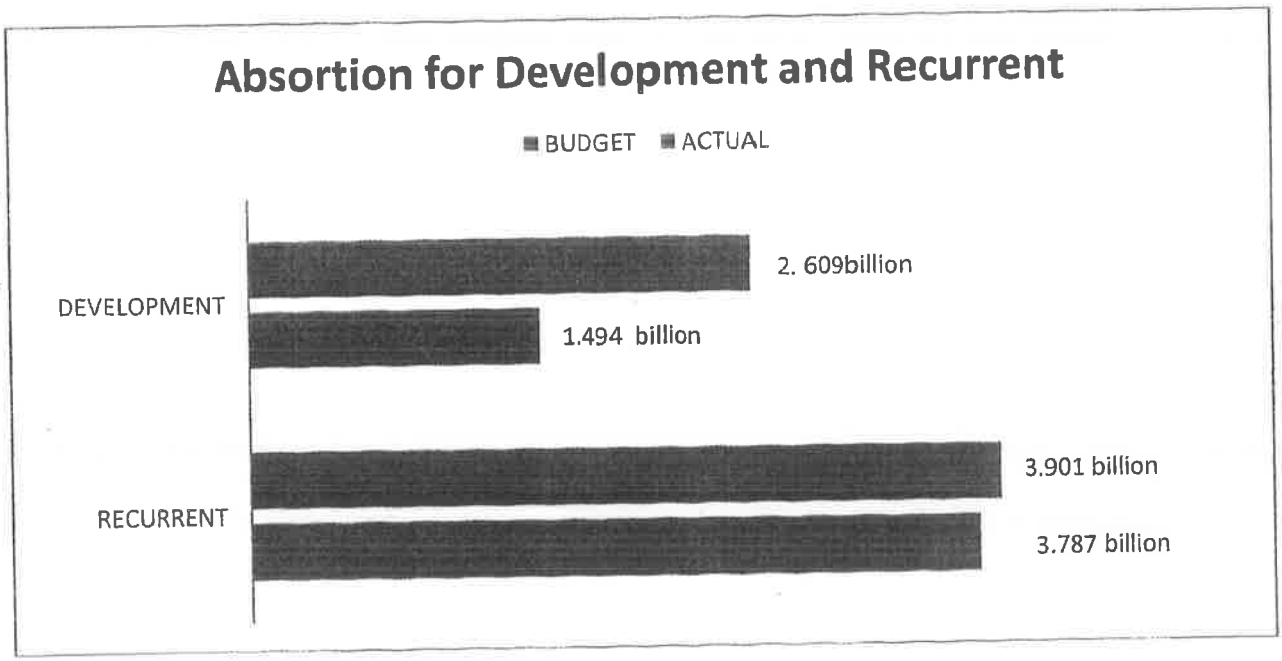


Chart 10: Overall Expenditure Analysis per Department

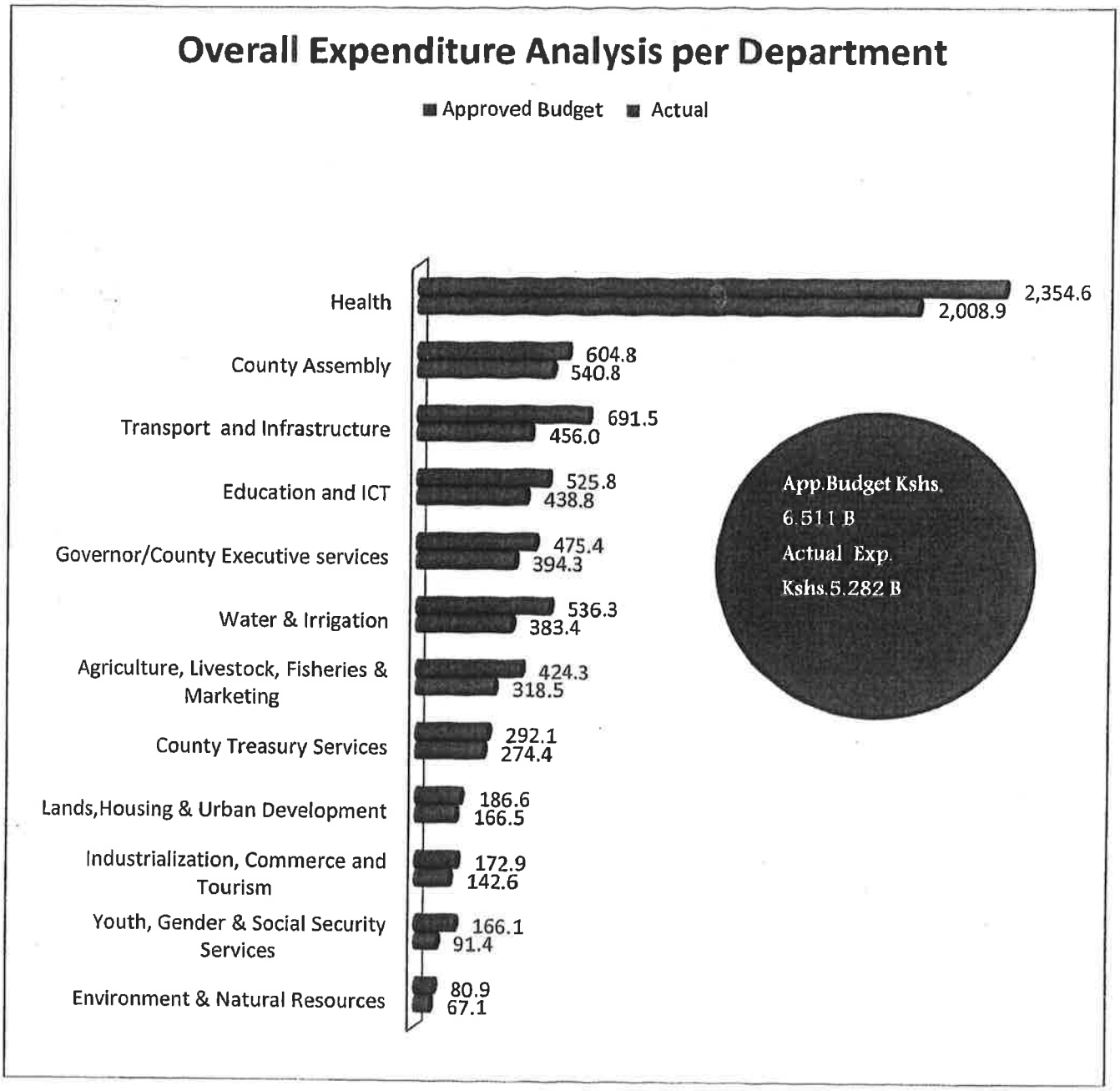


Chart 11: Development Summary for FY 2016/17

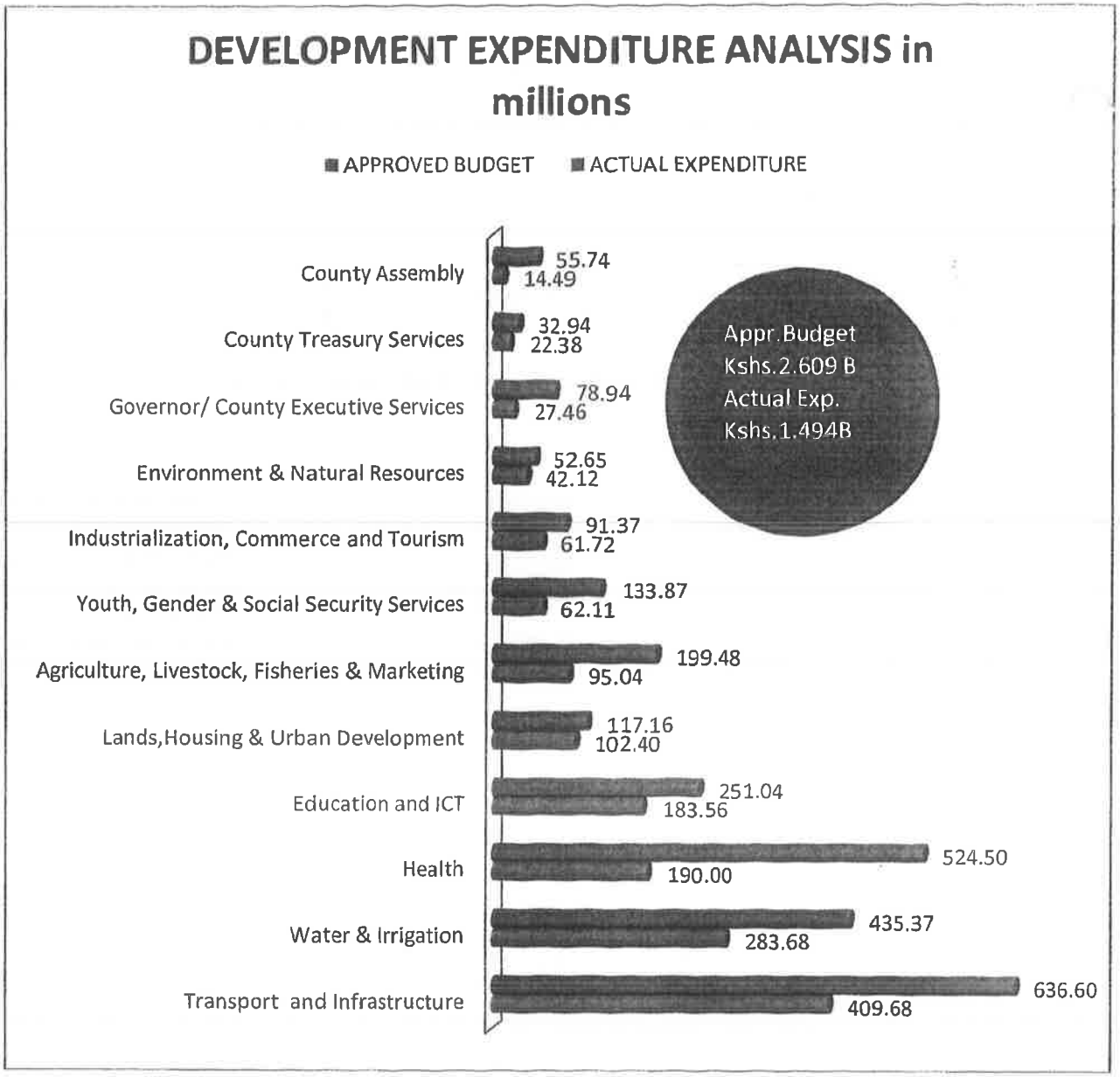
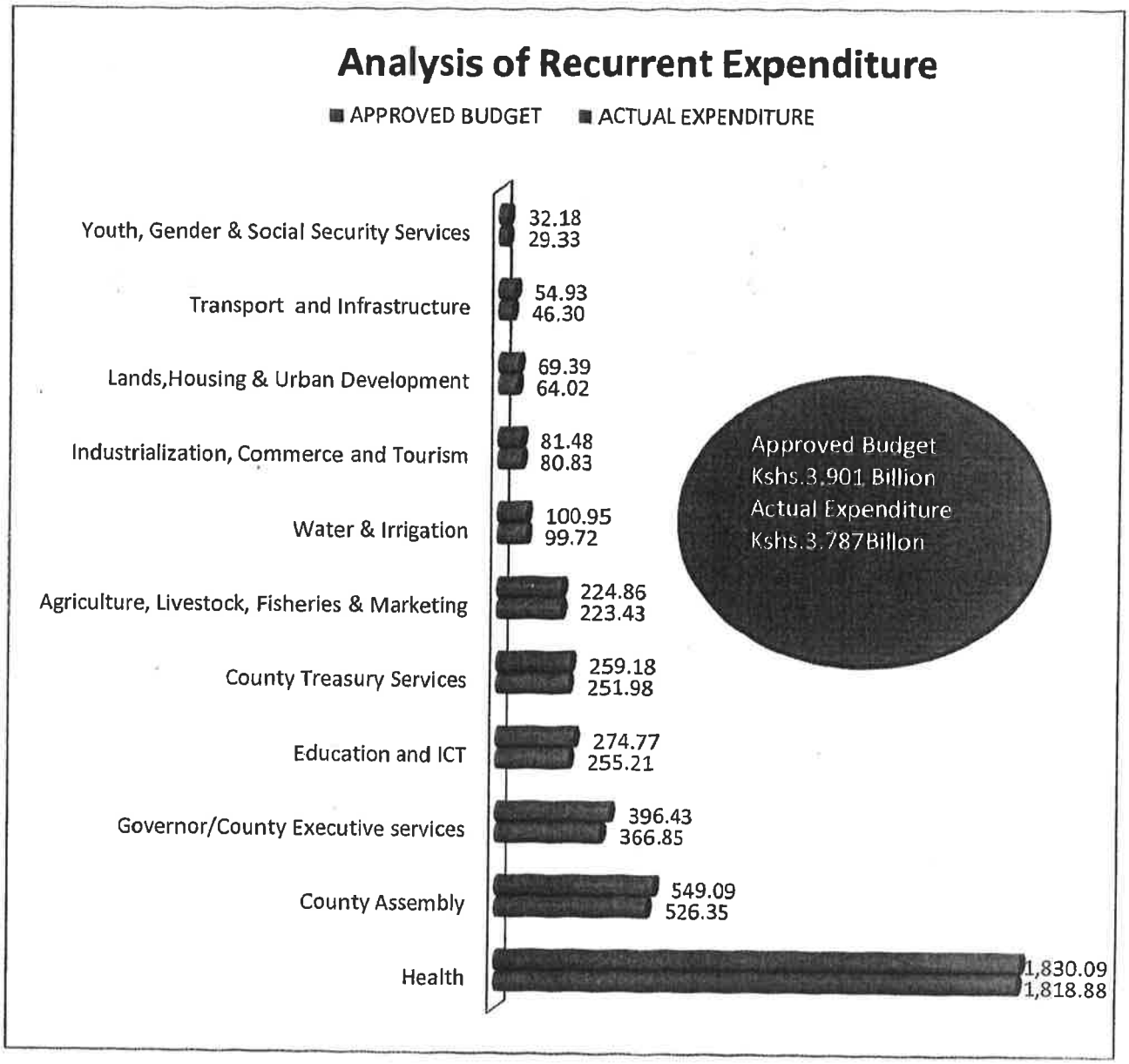


Chart 12: Analysis of Actual Recurrent Expenditure Vs Approved Budget 2016/17



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 receipts 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, 2017. 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, 2017, 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 26/03/2018.

COUNTY EXECUTIVE MEMBER
TREASURY & ECONOMIC PLANNING
26 MAR 2018
BARINGO COUNTY GOVERNMENT
P.O. Box 53-30400, KABARNET

County Executive Committee member - Finance

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	4,791,438,190.00	4,440,576,026.00
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	359,702,210.00	137,846,991.00
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets		-	-
Reimbursements and Refunds	6	-	-
Returns of Equity Holdings	7	-	-
County Own Generated Receipts	8	281,559,665.40	281,869,699.29
Returned CRF issues	9	23,689,986.00	-
TOTAL RECEIPTS		**5,456,390,051.40**	**4,860,292,716.29**
PAYMENTS			
Compensation of Employees	10	2,279,847,857.50	2,160,560,980.10
Use of goods and services	11	823,359,819.18	683,079,424.00
Subsidies	12	-	-
Transfers to Other Government Units	13	556,666,885.00	331,721,140.00
Other grants and transfers	14	157,801,161.70	301,260,166.60
Social Security Benefits	15	-	4,013,910.80
Acquisition of Assets	16	1,487,480,156.65	1,299,943,950.75
Finance Costs, including Loan Interest	17	-	-
Repayment of principal on Domestic and Foreign borrowing	18	-	-
Other Payments	19	-	23,622,362.30
TOTAL PAYMENTS		**5,305,155,880.03**	**4,804,201,934.55**
SURPLUS/DEFICIT		**151,234,171.37**	**56,090,781.74**

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 28 MAR 2018 and signed by:

Chief Officer

Name: RICHARD KIPTOO

ICPAK No. 8319

CHIEF OFFICER - TREASURY, FINANCE AND ECONOMIC PLANNING
28 MAR 2018
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

Head of Treasury Accounts

Name: .....

ICPAK No. .....

HEAD OF COUNTY TREASURY AND ACCOUNTING SERVICES
28 MAR 2018
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,082,785,869.34	934,652,684.77
Cash Balances	21B	2,044,210.80	1,534,115.00
Total Cash and cash equivalent		**1,084,830,080.14**	**936,186,799.77**
Accounts receivables – Outstanding Imprests	22	2,590,891.00	5,662,720.00
TOTAL FINANCIAL ASSETS		**1,087,420,971.14**	**941,849,519.77**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	-	-
NET FINANCIAL ASSETS		-	-
REPRESENTED BY			
Fund balance b/fwd	24	941,849,519.77	981,703,702.98
Prior year adjustments	25	(5,662,720.00)	(95,944,964.95)
Surplus/Deficit for the year		151,234,171.37	56,090,781.74
NET FINANCIAL POSITION		**1,087,420,971.14**	**941,849,519.77**

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 28/8/18 2018 and signed by:

Chief Officer

Name: RICHARD KOSGEI

ICPAK No. 8319

Head of Treasury Accounts

Name: DAVID ROTICH

ICPAK No. 6024

CHIEF OFFICER - TREASURY, FINANCE AND ECONOMIC PLANNING
28 MAR 2018
BARINGO COUNTY GOVERNMENT P.O. BOX 53-30400, KABARNET

STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015 - 2016 Kshs
Receipts from operating income			
Exchequer Releases	1	4,791,438,190.00	4,440,576,026.00
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	359,702,210.00	137,846,991.00
Reimbursements and Refunds	6	-	-
Returns of Equity Holdings	7	-	-
County Own Generated Receipts	8	281,559,665.40	281,869,699.29
Returned CRF issues	9	23,689,986.00	-
Payments for operating expenses			
Compensation of Employees	10	(2,279,847,857.50)	(2,160,560,980.10)
Use of goods and services	11	(823,359,819.18)	(683,079,424.00)
Subsidies	12	-	-
Transfers to Other Government Units	13	(556,666,885.00)	(331,721,140.00)
Other grants and transfers	14	(157,801,161.70)	(301,260,166.60)
Social Security Benefits	15	-	(4,013,910.80)
Finance Costs, including Loan Interest	17	-	-
Other Payments	19	-	(23,622,362.30)
Adjusted for:			
Adjustments during the year	25	(5,662,720.00)	(95,944,964.95)
Net cash flow from operating activities		**1,633,051,610.02**	**1,260,089,767.54**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	16	(1,487,480,156.65)	(1,299,943,950.75)
Net cash flows from Investing Activities		**(1,487,480,156.65)**	**(1,299,943,950.75)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	18	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**145,571,451.37**	**-39,854,183.21**
Cash and cash equivalent at BEGINNING of the year	24	**941,849,520.89**	**981,703,704.10**
Cash and cash equivalent at END of the year		**1,087,420,971.24**	**941,849,520.89**

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 26 MAY 2018 and signed by:

Chief Officer

Name: RICHARD KOECH

ICPAK No. 8319

CHIEF OFFICER - TREASURY, FINANCE AND ECONOMIC PLANNING
26 MAY 2018
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

Head of Treasury Accounts

Name:

ICPAK No.

HEAD OF TREASURY AND ACCOUNTING SERVICES
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,791,438,190.00	-	4,791,438,190.00	4,791,438,190.00	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	365,196,979.00	81,295,076.00	446,492,055.00	359,702,210.00	86,789,845.00	81%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	472,000,000.42	142,000,000.42	330,000,000.00	281,559,665.40	48,440,334.60	85%
Return issues to CRF	892,709,408.00	50,798,082.00	943,507,490.00	23,689,986.00	- 919,817,504.00	3%
TOTAL	**6,521,344,577.42**	**9,906,840.42**	**6,511,437,737.00**	**5,456,390,051.40**	**1,055,047,683.60**	**84%**
PAYMENTS						
Compensation of Employees	2,419,547,461.20	60,319,676.00	2,479,867,137.20	2,279,847,857.50	200,019,279.70	92%
Use of goods and services	544,435,116.42	79,980,435.38	624,415,551.80	823,359,819.18	- 198,944,267.38	132%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	573,735,530.00	(24,640,850.00)	549,094,671.00	556,666,885.00	- 7,572,214.00	101%

BARINGO COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c%
Other grants and transfers	263,490,959.00	(104,091,376.00)	171,399,583.00	157,801,161.70	13,598,421.30	92%
Social Security Benefits	30,668,661.00	(7,350,326.00)	23,318,335.00	-	23,318,335.00	0%
Acquisition of Assets	2,677,466,849.00	(14,124,389.77)	2,663,342,457.00	1,487,480,156.65	1,175,862,300.35	56%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**6,521,344,576.62**	**(9,906,841.62)**	**6,511,437,735.00**	**5,305,155,878.03**	**1,206,281,856.97**	**81%**
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 26/03 2018 and signed by:

Chief Officer

Name: .....

ICPAK No......

CHIEF OFFICER - TREASURY, FINANCE AND ECONOMIC PLANNING
26 MAR 2018
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

Head of Treasury Accounts

Name: Denis Rono

ICPAK No. 8624

HEAD OF TREASURY ACCOUNTING
BARINGO COUNTY GOVT
26 MAR 2018
P.O. BOX 53-30400 KABARNET

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						
Exchequer releases	2,191,319,785.00	890,403,086.00	3,081,722,871.00	3,081,722,871.00	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	365,196,979.00	81,295,076.00	446,492,055.00	359,702,210.00	86,789,845.00	81%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	472,000,000.42	(142,000,000.42)	330,000,000.00	281,559,665.40	48,440,334.60	85%
Return CRF issues	892,709,408.00	(849,201,918.00)	43,507,490.00	23,689,986.00	19,817,504.00	54%
TOTAL	**3,921,226,172.42**	**(19,503,756.42)**	**3,901,722,416.00**	**3,746,674,732.40**	**155,047,683.60**	**96%**
PAYMENTS						
Compensation of Employees	2,419,547,461.20	60,319,676.00	2,479,867,137.20	2,279,847,857.50	200,019,279.70	92%
Use of goods and services	544,435,116.42	79,980,435.38	624,415,551.80	823,359,819.18	(198,944,267.38)	132%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	573,735,530.00	(24,640,850.00)	549,094,671.00	556,666,885.00	(7,572,214.00)	101%
Other grants and transfers	263,490,959.00	(104,091,376.00)	171,399,583.00	157,801,161.70	13,598,421.30	92%
Social Security Benefits	30,668,661.00	(7,350,326.00)	23,318,335.00	-	23,318,335.00	0%
Acquisition of Assets	89,348,444.00	(25,721,306.00)	63,627,138.00	-	63,627,138.00	0%

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 %
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**3,921,226,171.62**	**(21,503,755.62)**	**3,911,722,416.00**	**3,817,675,721.38**	**94,046,694.62**	**98%**
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 26/03 2018 and signed by:

Chief Officer

Name: RICHARD KOECH

ICPAK No. 8319

Head of Treasury Accounts

Name: David Rotich

ICPAK No. 6624

CHIEF OFFICER - TREASURY, FINANCE AND ECONOMIC PLANNING
26 MAR 2018
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,600,118,405.00	(890,403,086.00)	1,709,715,319.00	1,709,715,319.00	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
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	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Return CRF issues	-	900,000,000.00	900,000,000.00	-	900,000,000.00	0%
TOTAL	**2,600,118,405.00**	**9,596,916.23**	**2,609,715,319.00**	**1,709,715,319.00**	**900,000,000.00**	**66%**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	2,588,118,405.00	11,596,914.00	2,599,715,319.00	1,487,480,156.65	1,112,235,162.35	57%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other Payments	-	-	-	-	-	-
TOTALS	**2,600,118,405.00**	**11,596,914.00**	**2,599,715,319.00**	**1,487,480,156.65**	**1,112,235,162.35**	**57%**
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 26/03 2018 and signed by:

Chief Officer

Name: RICHARD LOCH

ICPAK No. 8319

Head of Treasury Accounts

Name: Denis Rono

ICPAK No. 6624

CHIEF OFFICER - TREASURY FINANCE AND ECONOMIC PLANNING
26 MAR 2018
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

HEAD OF TREASURY ACCOUNTING
BARINGO COUNTY GOVT
26 MAR 2018
P.O. BOX 53-30400, KABARNET

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 Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.
The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

2. **Reporting entity**
The financial statements are for the Baringo County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. **Recognition of receipts and payments**

a) Recognition of receipts
The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

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

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

External Assistance
External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants
Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proceeds from borrowing
Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or

personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES

8. Non current assets

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

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28th June 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the *entity's* actual

performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	814,544,492.00	355,246,082.00
Total Exchequer Releases for quarter 2	790,587,301.00	1,132,346,886.00
Total Exchequer Releases for quarter 3	1,197,859,547.00	1,110,144,006.00
Total Exchequer Releases for quarter 4	1,988,446,850.00	1,842,839,052.00
Total	**4,791,438,190.00**	**4,440,576,026.00**

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 – 2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)	-	-	-	-
Grants Received from other levels of government	-	-	-	-
Total	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
DANIDA Funds- Ministry of Health	25,970,000.00	-
User fee foregone Ministry of Health	13,370,516.00	12,950,107.00
Result Based Financing Ministry of Health	77,761,278.00	17,224,300.00
Maternal Health Care-Ministry of Health	61,751,000.00	51,262,500.00
Road maintenance Fuel levy Min. of Transport	73,620,416.00	56,410,084.00
Health Workers Salaries Ministry of Health	107,229,000.00	-
TOTAL	**359,702,210.00**	**137,846,991.00**

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 - 2016
	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	-	-

5 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	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	-	-
Total	-	-

6 REIMBURSEMENTS AND REFUNDS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

8 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Rents	12,916,819.00	16,744,873.00
Other Property Income	3,216,957.00	1,158,190.00
Sales of Market Establishments	36,985,511.00	37,215,442.00
Receipts from Administrative Fees and Charges	-	38,098,248.00
Receipts from Administrative Fees and Charges - Collected as AIA	-	2,893,400.00
Receipts from Incidental Sales by Non-Market Establishments	-	65,921,984.00
Receipts from Sales by Non-Market Establishments	10,937,110.00	-
Business permits	32,366,030.00	-
Environment & conservancy	62,320,050.00	46,431,538.29
Market/trade centre fee	35,942,724.00	-
Public health services	4,080,680.00	-
Slaughter houses administration	11,601,340.00	3,930,042.00
Other health & sanitation(Hospitals)	71,192,444.40	69,475,982.00
TOTAL	**281,559,665.40**	**281,869,699.29**

9 RETURNED CRF ISSUES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Recurrent account	-	-
Development account	-	-
Deposit account	23,689,986.00	-
Total	**23,689,986.00**	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Basic salaries of permanent employees	1,248,288,438.85	1,016,472,961.05
Basic wages of temporary employees	205,068,372.00	316,228,868.05
Personal allowances paid as part of salary	790,217,040.60	746,306,014.85
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	36,274,006.05	81,553,136.15
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**2,279,847,857.50**	**2,160,560,980.10**

11 USE OF GOODS AND SERVICES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	45,492,919.45	40,752,972.30
Communication, supplies and services	9,364,445.70	11,040,113.10
Domestic travel and subsistence	115,279,972.53	141,747,705.10
Foreign travel and subsistence	7,886,265.00	42,561,858.10
Printing, advertising and information supplies & services	31,866,077.00	61,083,026.75
Rentals of produced assets	10,642,857.00	9,773,425.25
Training expenses	39,810,911.65	39,604,472.25
Hospitality supplies and services	33,972,074.55	47,618,872.90
Insurance costs	62,084,276.00	13,636,761.00
Specialized materials and services	206,417,008.70	146,437,793.70
Office and general supplies and services	9,864,860.40	12,785,485.35
Other operating expenses	174,343,026.90	41,107,661.20
Routine maintenance – vehicles and other transport equipment	26,049,603.95	27,146,614.80
Routine maintenance – other assets	10,225,641.00	4,107,649.00
Fuel, oil and Lubricants	40,059,879.35	43,675,013.45
Total	**823,359,819.18**	**683,079,424.00**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 SUBSIDIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
Others Funds	-	
TOTAL	-	-

13 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Transfers to Central government entities		
County Assembly	556,666,885.00	331,721,140.00
Transfers to Other Counties	-	-
TOTAL	**556,666,885.00**	**331,721,140.00**

14 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Scholarships and other educational benefits	30,000,000.00	54,000,000.00
Emergency relief and refugee assistance	28,510,656.00	52,300,000.00
Subsidies to small businesses, cooperatives, and self employed	12,777,244.00	11,080,907.60
Other Current Transfers, Grants	86,513,261.70	183,879,239.00
Other Capital grants and transfers	-	-
Total	**157,801,161.70**	**301,260,166.60**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Government pension and retirement benefits	-	4,013,910.80
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	**4,013,910.80**

(Explain where the benefits are remitted and who the beneficiaries are)

16 ACQUISITION OF ASSETS

Non Financial Assets	2016 – 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	570,098,226.10	328,758,164.05
Refurbishment of Buildings	34,990.00	147,524,123.60
Construction of Roads	394,735,980.20	253,955,311.00
Construction and Civil Works	381,525,891.45	418,746,299.60
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	61,452,421.00	35,833,902.90
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	5,754,674.00	14,173,103.05
Purchase of ICT Equipment	501,538.60	1,141,121.40
Purchase of Specialized Plant, Equipment and Machinery	5,427,702.00	60,113,251.25
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	14,446,886.00	14,995,038.90
Research, Studies, Project Preparation, Design & Supervision	28,799,840.40	7,453,635.00
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	24,702,006.90	17,250,000.00
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**1,487,480,156.65**	**1,299,943,950.75**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	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	-	-

18 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs	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	-	-

19 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	23,622,362.30
	-	23,622,362.30

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2016 – 2017	2015 – 2016
				Kshs	Kshs
Baringo County Rev Collection Acc 1142790762	$ 16,785.56	Revenue	Ksh. 102	1,712,127.12	745,477.00
Baringo County Rev Collection Acc 1141231549	13,902,626.37	Revenue	N/A	13,902,626.37	19,448,615.27
Baringo District Hospital Acc 1149507659	461,969.50	Revenue	N/A	461,969.50	2,507,227.00
Marigat Sub-District Hospital Acc 1149507950	200,111.00	Revenue	N/A	200,111.00	573,796.00
Kabartonjo District Hospital Acc 1149508043	279,176.50	Revenue	N/A	279,176.50	255,780.00
Eldama Ravine District Hospital Acc 1149507837	244,249.50	Revenue	N/A	244,249.50	3,517,079.00
Chemolingot District Hospital Acc 1149508108	65.00	Revenue	N/A	65.00	30,750.00
Baringo county revenue fund 1000171561	934,730.960.00	Revenue	N/A	934,730.960.00	575,551,890.70
Baringo county development 1000170999	697,345.85	Payment	N/A	697,345.85	286,095,633.95
Baringo county recurrent 1000171097	2,155,971.50	Payment	N/A	2,155,971.50	497,093.85
Baringo County World Bank Special Purpose 1000288949	61,137,061.00	Payment	N/A	61,137,061.00	17,224,300.00
Baringo County Road Maintainance Levy 1000268344	54,279,206.00	Payment	N/A	54,279,206.00	28,205,042.00
Baringo County Danida Special Purpose 1000288957	12,985,000.00	Payment	N/A	12,985,000.00	-
Total				**1,082,785,869.34**	**934,652,684.77**

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,106,380.80	1,172,715.00
Cash in Hand – Held in foreign currency	937,830.00	361,400.00
Total	**2,044,210.80**	**1,534,115.00**

Cash in hand is also analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Kabarnet Town	150,257.00	40,655.00
Eldama Ravine Town	47,666.80	124,270.00
Hospitals	52,390.00	143,415.00
Baringo Central Sub County	25,750.00	60,400.00
Baringo South Sub County	253,920.00	302,125.00
Baringo North Sub County	53,180.00	11,900.00
Tiaty Sub County	348,900.00	168,190.00
Mogotio Sub County	23,642.00	36,120.00
Eldama Ravine Sub County	150,675.00	285,140.00
Lake Bogoria National Reserve	937,830.00	361,400.00
Total	**2,044,210.80**	**1,534,115.00**

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	2,590,891.00	5,662,720.00
Clearance accounts	-	-
Total	**2,590,891.00**	**5,662,720.00**

[See ANNEX 5]

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Deposits	-	-
Total	-	-

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	934,652,684.77	980,203,194.98
Cash in hand	1,534,115.00	1,420,508.00
Accounts Receivables	5,662,720.00	80,000.00
Accounts Payables	-	-
Total	**941,849,519.77**	**981,703,702.98**

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	(5,662,720.00)	-
Others (*specify*)	-	(95,072,172.95)
TOTAL	**(5,662,720.00)**	**(95,072,172.95)**

IX. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	43,248,029.34	23,965,139.65
Construction of civil works	-	-
Supply of goods	14,773,134.00	47,680,314.50
Supply of services	20,820,360.90	62,570,084.72
	78,841,524.24	**134,215,538.87**

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	-	-
Middle management	80,664,718.11	50,532,091.81
Unionisable employees	-	-
Others (*specify*)	-	-
	80,664,718.11	**50,532,091.81**

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-

27 RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation	-	-
Transfers to the County Assembly	556,666,883.00	331,721,140.00
Transfers to other County Government entities	-	-
Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	-

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established	Location	Accounting Officer responsible
Baringo County Small & Medium Enterprises Fund	2014	Baringo County	Chief Officer-Tourism
Baringo County Bursary Fund	2015	Baringo County	Chief Officer-Education
Baringo County Community Wildlife Conservation Fund	2014	Baringo County	Chief Officer-Tourism
Baringo County Emergency Fund	2015	Baringo County	Chief Officer-Finance
Baringo County Lake Bogoria Grants Fund	2015	Baringo County	Chief Officer-Tourism
Baringo County Youth and Women Fund	2014	Baringo County	Chief Officer- Youth
Baringo County (Executive) Car loan Scheme Fund	2015	Baringo County	Chief Officer-Finance
Baringo County (Executive) Mortgage Scheme Fund	2016	Baringo County	Chief Officer-Finance
Baringo County Assembly Fund	2014	Baringo County	Clerk to the County Assembly
Baringo County Persons with Disability Fund	2015	Baringo County	Chief Officer- Youth
Baringo County Cooperative Development Fund	2014	Baringo County	Chief Officer-Tourism

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
Construction of buildings				43,248,029.34	23,965,139.65	
1.						
2.						
3.						
Sub-Total	-			43,248,029.34	23,965,139.65	
Construction of civil works				-	-	
4.						
5.						
6.						
Sub-Total	-			-	-	
Supply of goods				14,773,134.00	47,680,314.50	
7.						
8.						
9.						
Sub-Total	-			14,773,134.00	47,680,314.50	
Supply of services				20,820,360.90	62,570,084.72	
10.						
11.						
12.						
Sub-Total	-			20,820,360.90	62,570,084.72	
Grand Total	-			**78,841,524.24**	**134,215,538.87**	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management					-	-	
1.							
2.							
3.							
Sub-Total		-			-	-	
Middle Management					80,664,718.11	50,532,091.81	
4.							
5.							
6.							
Sub-Total		-			**80,664,718.11**	**50,532,091.81**	
Unionisable Employees						-	
7.							
8.							
9.					-	-	
Sub-Total		-			-	-	
Others (*specify*)					-	-	
10.							
11.							
12.							
Sub-Total		-			-	-	
Grand Total		-			**80,664,718.11**	**50,532,091.81**	

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities					-	-	
1.							
2.		-					
3.					-	-	
Sub-Total		-			-	-	
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total		-			-	-	
Amounts due to Third Parties					-	-	
7.							
8.							
9.							
Sub-Total		-			-	-	
Others (*specify*)					-	-	
10.							
11.							
12.							
Sub-Total		-			-	-	
Grand Total		-			-	-	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	30,500,000.00	24,702,006.90	-	**55,202,006.90**
Buildings and structures	-	-	-	-
Transport equipment	341,920,970.00	61,452,421.00	-	**403,373,391.00**
Office equipment, furniture and fittings	89,448,197.00	5,754,674.00	-	**95,202,871.00**
ICT Equipment, Software and Other ICT Assets	26,221,845.00	501,538.60	-	**26,723,383.60**
Other Machinery and Equipment	9,071,379.00	5,427,702.00	-	**14,499,081.00**
Heritage and cultural assets	5,915,000.00	-	-	**5,915,000.00**
Intangible assets	-	-	-	-
Total	**593,077,391.00**	**97,838,342.50**	-	***690,915,733.50***

ANNEX 5 – UNSURRENDERED IMPREST

No.	Name	Imprest No.	Amount
1	Julius Mwoliot	2546527	40,000.00
2	Micah Kurui	2632217	148,400.00
3	Sylas Kimambei	2632250	220,500.00
4	Meshack Toroitich	2429912	15,500.00
5	Rachael Kipruto	829634	50,000.00
6	Fredrick Soi	2605043	72,000.00
7	Jeremiah Kipsang	829646	20,000.00
8	Mathew Kipsoi	2744302	44,600.00
9	James Rop	2116385	100,000.00
10	Zerah Boswony	2632234	100,000.00
11	Francis Ayabei	2772054	31,000.00
12	Nickson Kiprop	2744308	17,992.00
13	James Kurgat	2744352	100,000.00
14	Sammy Tarus	2653959	42,000.00
15	Damaris Koech	2393539	100,000.00
16	Sylas Kimambei	2744457	10,000.00
17	George Marusoy	2659753	20,000.00
18	George Boskwony	2219823	20,000.00
19	Michael Kulei	2420748	28,200.00
20	Francis Ayabei	2429914	51,400.00
21	Mathew Kipsoi	2632238	163,300.00
22	Benjamin Cheboi	1632419	92,800.00
23	Innocent Kiprop	2632417	76,000.00
24	Roseline Leiro	2744474	543,000.00
25	Nixon Kandawala	2744341	64,000.00
26	Mathew Kiprop	2744327	183,652.00
27	Joseph Komen	2586933	6,300.00
28	Alfred Boit	2772083	50,000.00
29	Smith Ruto	2959509	152,000.00
30	Alvin Lokapale	2429975	28,247.00

	TOTALS		2,590,891.00

ANNEX 6-BANK BALANCES FOR OTHER ACCOUNTS

Account Name	Account No.	Bank	Account Type	Amount
Baringo County SME Fund Account Acc	1390262572758	Equity Bank	Fund Account	3,132,480.00
Baringo Bursary Fund Account Acc	1390262458895	Equity Bank	Fund Account	2,712,102.00
Baringo County Community Wildlife Conservation Fund	01565100501395	Skyline Sacco	Fund Account	5,366.20
Baringo County Emergency Fund Acc	1422765000010	Transnational Bank	Fund Account	473,208.45
Baringo County Department(Lake Bogoria Grants)Acc	1424355000010	Transnational Bank	Grant Account	1,476,494.00
Baringo County Youth and Women Fund Acc	50451184601	Boresha Sacco	Fund Account	11,844.21
Baringo County Cooperative Development Fund Acc	50451152201	Boresha Sacco	Fund Account	1,859,421.08
Baringo County Assembly Fund Acc	1152063324	Kenya Commercial Bank	Fund Account	97,176,180.80
Baringo County (Executive) Car loan Scheme Fund Acc	1179328914	Kenya Commercial Bank	Fund Account	14,965,824.00
Baringo County (Executive) Mortgage Scheme Fund Acc	1179329708	Kenya Commercial Bank	Fund Account	400,729.00
Persons with disability Baringo county	50451280401	Boresha Sacco	Fund Account	6,408,912.10
Kabarnet hospital maternity services	1390262398087	Equity	Payment Account	3,280.00
Maternity health care services-chemolingot	1390262464783	Equity	Payment Account	250,430.00
Maternity health care services-kabartonjo	1390262402687	Equity	Payment Account	20,288.00
Eldama Ravine hospital free maternity service fund	1310262416860	Equity	Payment Account	1,732,545.37
Maternity health care services-marigat	1154163555	Kenya Commercial Bank	Payment Account	1,282,810.00
Baringo county CHMT HSSF A/C	1148499059	Kenya Commercial Bank	Payment Account	6,845.00
Marigat Sub-District Hospital	1149248599	Kenya	FIF Acc	588,787.30

Acc		Commercial Bank		
Kabartonjo District Hospital Imprest Acc	1149215593	Kenya Commercial Bank	FIF Acc	100,209.45
Chemolingot District Hospital	1149247665	Kenya Commercial Bank	FIF Acc	86,580.25
Kabarnet District Hospital Imprest Acc	1149215399	Kenya Commercial Bank	FIF Acc	3,877.00
Eldama Ravine Sub District Hospital Imprest Account	1149251662	Kenya Commercial Bank	FIF Acc	5,451,834.55
	TOTALS			**138,150,048.76**

ANNEX 7 ACCOUNT RECEIVABLES

	Lake Bogoria Spa resort	BEES breakfast	15/11/2015	807		32,000.00
	Lake Bogoria Spa resort	Lunch during assesment of damage road	9/5/2016	2770		55,000.00
	Lake Bogoria Spa resort	lunchs	16/3/2016	2537		5,350.00
	Lake Bogoria Spa resort	lunches for secirity officers	30/7/2016	2711		24,250.00
	Ronella cottages	meals	14/10/2014	206		39,700.00
	Standard Group	BEES expo summit advertisement	12/11/2015	80009857		1,624,000.00
	Nation Media Group	BEES live coverage	19/12/2014	0721		578,840.00
	Robu cleaning services	Sanitary services	9/5/2016	4225		2,000.00
	Facebon limited	supply of tents	13/11/2015	036		65,904.00
	Koimet Hardware and Spares	Service parts to 30 CG 026 A	30/7/2015	004	2624789	10,500.00
	Remo Stationers and Printers	Stationeries	16/5/2016	INV16013723		132,670.00
Transport and Infrastructure	CMC	Service to GK A 014 U	17/7/2015	KU-SINV+0179	699542	257,382.00
	CMC	Service to GK A 014 U	17/10/2015	KU-SINV+001552		150,789.00
	Avedz Digital Production	Supply of Laptop Computers	23/5/2017	1068	2835605	334,000.00
Treasury	Top speed	Top Speed Suppliers and services	18/3/2017	239	1415151	11,200.00
	standard Group ltd	Advertisement space	23/3/2016	80016326	350131	238,960.00
	standard Group ltd	Advertisement space	5/2/2016	80013930	1210544	81,090.00
	Flexilink Co. Ltd	Supply of Bulky fuel	15/9/2016	408		142,409.00
	MFI Solutions	supply of Photocopier	20/3/2017	ENKA-IN-00021	BRCG/QTN/190//2016-2017	265,000.00
	Bhogals Garage	Normal service				124,230.20
	Trident Insurance Co ltd		28/2/2017			858,068.00
	Koimet Hardware and Spares	Supply of Spares		041,039	2624844	50,650.00
water and Irrigation	The star Publication	Advertisement space for Marigat water Supply	10/2/2017	SINV026030	1298282	63,336.00
Environment	Nation Media Group	Advertisement space	26/2/2015	2396289	49721	123,424.00
	Superior Tyres and spares	Supply of tyres	6/5/2016	497	2624697	92,500.00
	Kenya school of government	Environmental debating contest lunch	30/6/2016	5INV1578	1196606	49,500.00
	Kenya school of government	Seminar lunches	25/06/2015	5INV0936		40,000.00

	Kobil filling station	Supply of bulk fuel		24	2624543	69,750.00
Youth and Gender	Agricultural Society of Kenya	Show ground Arena hire	18/4/2017	4937		100,000.00
	Kenya school of government	Hall charges	25/4/2016	5INV1432	984898	25,000.00
	Kenya school of government	hall charges and refreshments	31/10/2015	5INV1214	984892	94,500.00
	Kenya school of government	hall charges and refreshments	30/6//2016	5INV1592	315000	315,000.00
	Koimet Hardware and Spares	Normal Service to 30 CG 059 A	22/11/2016	039	1377057	36,500.00
TOTAL						**31,593,494.90**

BARINGO COUNTY GOVERNMENT

DEVELOPMENT PENDING BILLS

DEPARTMENT	SUPPLIER	PROJECT / ACTIVITY DESCRIPTION	INVOICE DATE	INVOICE	LPO/LSO/QUOTATION/TENDER NUMBER	AMOUNT
	Ache General Building Contractors Ltd	Renovation of Kapkirwok cattle Dip	27/5/2017	1	BRCG/QTN/60/2016-2017	591,259.70
	Chelimo Changwony	Purchase of one Acre piece of land for Sinende Cattle Dip	29/11/2016	None		400,000.00
	Ale Logistics (K) ltd	Renovation of Benonin cattle dip	29/5/2017	014	BRCG/TNR/150/2014-2015	55,000.00
	Messis contruction Ltd	Supply and delivery of canoes	15/2/2017	014	BRCG/QTN/124/2016-2017	556,000.00
	Zeegen Construction Ltd	Construction of 50 cubic metre tank and installation of submersible accessories at ATC koibatek	28/6/2017	005/2017	BRCG/QTN/157/2015-2016	1,163,260.00
	Turbei Contractors ltd	Construction of Chemintany cattle dip	28/6/2017	13	BRCG/TNR/39/2016-2017	1,357,209.00
	Reuzi Co. Ltd	Renovation of Kurumpopsoo cattle Dip	28/3/2017	024	BRCG/QTN/046/2014-2015	212,652.00
	love Building and contractors ltd	Construction of Toplen cattle dip Tiaty	30/5/2017	137	BRCG/TNR/49/2015-2016	916,111.00
	Malteach ent Ltd	Construction of Loyeya cattle dip	20/2/2017	032	BRCG/C/254	648,082.37
	Minaach Enterprises	Variation construction expenses for Kabel sale yard	9/5/2017	001	BRCG/C/181	112,899.90
	tibet Kenya Ltd	Construction of Morgosis cattle dip	8/6/2017	0113	BRCG/C/189	90,000.00
	Chamtany agro-vet	Supply of Arcaricides	26/6/2017	122	BRCG/TNR/366/2016-17	2,997,800.00
	Kamaruso Investment Ltd	Kaplogos cattle dip	26/6/2017	109	BRCG/AG/C/15	352,094.20
Agriculture	Kamaruso Investment Ltd	Benengoi cattle dip	29/6/2017	110	BRCG/QTN/258/2016-17	229,850.00
	Technite Enterprise	Renovation of segerger cattle dip	28/4/2017		BRCG/QTN/063/2016-2017	100,000.00
	Gidly enterprises Ltd	Renovation of Lelgel cattle dip	8/12/2016	1552	BRCG/QTN/2013-2014	594,879.30
	Michael YatorGeneral construction	Renovating of Kiptuno cattle dip	15/3/2017	001	BRCG/TNR/151/2014-2015	100,000.00
	Mishal Hardware	supply of various buiding materials- moringwo cattle dip		90	BRCG/TNR/151/2014-2015	70,800.00
	Mishal Hardware	supply of various buiding materials- kiptuno cattle dip	30/1/2017	5&9	BRCG/TNR/151/2014-2015	11,340.00
	Mishal Hardware	supply of various buiding materials- kaptiegan cattle dip	24/3/2017	11&12	BRCG/TNR/151/2014-2015	234,240.00
	Mishal Hardware	supply of various buiding materials- Sossion cattle dip	4/2/2017	6	BRCG/TNR/151/2014-2015	163,040.00
	Mishal Hardware	supply of various buiding materials- moringwo cattle dip	24/2/2017	8	BRCG/TNR/151/2014-2015	13,420.00
	Mishal Hardware	supply of various buiding materials- kamngoech cattle dip	16/2/2017	7	BRCG/TNR/151/2014-2015	14,290.00

	Koibos General merchants	Supply of 8,000bales hay	16/6/2017	100	BRCG/TNR/360/2016-2017	4,000,000.00
	tibet Kenya Ltd	Renovation of Boito cattle dip	6/6/2017	0131	BRCG/QTN/053/2015-2016	477,112.00
Education	Josbyl Kenya Ltd	ECD Classrooms	25/2/2017		BRCG/TNR/175/2016-2017	801,861.60
	Beak Solutions ltd	Supply and Installation of LAN cabling and metal tranking	12/6/2017	033	BRCG/QTN/237/2016-2017	814,000.00
Environment	Crystal management investment	Supply of Vertiver grass			BRCG/QTN/285/2016-2017	988,000.00
	Recafric General Supplies	Supply of Quarry and H/ware materials	23/6/2017	034	BRCG/QTN/132/2016-2017	678,887.00
	Cheboi construction	Eco toilet	8/12/2016	087	BRCG/TNR/192/2014-2015	1,025,075.76
Health	Milda Agencies	3 rd payment for proposed erection and Completion of Kabiyet Dispesary	23/6/2017	1011	BRCG/TNR/356/2014-2015	332,108.00
Lands	Geomaestro Consult Africa	Payment for Kabarnet Integrated Urban Development Plan	11/5/2017		BRCG/TNR/LHUD/293/2016-2017	5,812,017.60
Office of the Govern	Fair Knot Investment	Proposed erection and Construction of Kisanana Ward administration office	23/6/2017	014	BRCG/TNR/154/2014-2015	1,071,427.60
Tourism	Salawa Metal works and renovators	Construction of market shadesextension at kabarnet	22/6/2017	169	BRCG/QTN/285/2016-2017	1,224,797.60
nsport and Infrastruc	Bidicon Engineering Co. Ltd	Construction of Kakwane Road	19/5/2017	143	BRCG/TNR/83/2016-2017	1,810,500.00
	Sailer Investment Ltd	Pemwai -Seretunin road	29/5/2017	2017010	BRCG/T&I/TNR/263/2016-2017	1,931,052.00
	Gidly enterprises Ltd	Construction of Kurumbopsoo Box Culvert	17/5/2017	1652	BRCG/T&I/417/2015-2016	2,054,887.00
	Solar Link Technologies	Maintenance of Kaprogonya-Sachangwan road	23/6/2017	306	BRCG/T&I/TNR/317/2016-2017	3,060,720.00
	Twuai Ltd	Construction of Kenoiyo-Kapchesoiyo-Kewamoi road	6/6/2017	2	BRCG/TNR/154/2016-2017	3,351,900.00
water and Irrigation	Inter ally Engineering Co. Ltd	Pump testing of Igure, Orinie and Lelen bore holes	29/5/2017	1	BRCG/QTN/W&I/066/2016-2017	1,077,000.00
	Zebra Builders Ltd	Supply and laying of assorted pipes- Sangarau water project	26/6/2017	111	BRCG/C/090	585,900.00
	Big Brothers Ventures	Construction of Division Boxes and road crossings for Perkerra extensions	31/5/2017		BRCG/W&I/QTN/132015-2017	295,955.00
Youth and Gender	Triumph construction Ltd	kabarnet stadium Boundary wall	23/6/2017	0043	BRCG/TNR/300/2013-2014	2,315,445.71
	Zeegen Construction Co. ltd	Eco toilet	20/6/2017	2	BRCG/TNR/342/2014-2015	858,864.00
	Damatek Buliding Contractors	Upgrading of Visa Oshwal primary field		166	BRCG/T&I/TNR/417/2015-2016	797,291.00
	Kamaruso Investment Ltd	proposed upgrading of Torongo Primary School playing field	5/5/2017	105	BRCG/QTN/243/2016-2017	899,000.00
Total						**47,248,029.34**

SUMMARY

PLOT RENT/RATES ARREARS AS AT 30TH JUNE 2017				
No.	SUB-COUNTY	AMOUNT	RENT	RATES
1	Baringo South	15,562,150	15,562,150	-
2	Baringo Central	6,467,960	6,467,960	-
3	Eldama Ravine Sub	4,689,240	4,689,240	-
4	Eldama Ravine Town	15,843,724	4,428,208	11,415,516
5	Mogotio	16,415,660	16,415,660	-
6	Baringo North	10,516,239	10,516,239	-
7	Tiaty	3,344,500	3344500	-
8	Kabarnet Town	19,989,084	1,317,744	18,671,340
	TOTAL	**92,828,557**	**62,741,701**	**30,086,856**

SBP ARREARS AS AT 30TH JUNE 2017		
No.	SUB-COUNTY	AMOUNT
1	Baringo South	369,500
2	Baringo Central	227,700
3	Eldama Ravine Sub	-
4	Eldama Ravine Town	-
5	Mogotio	-
6	Baringo North	-
7	Tiaty	-
8	Kabarnet Town	-
	TOTAL	**597,200**

STALL RENT ARREARS AS AT 30TH JUNE 2017

NAME	STALL NO.	TOTAL BALANCES DUE
SHARON CHEPKWONY	1	-
ICE ROTICH c/o IVY JERUTO	2	3,600
SOPHIE CHERUIYOT	3	-
JONATHAN K. AMDANY	4	-
BENJAMIN KIPLIMO	5	-
PATRICK KIPLOMAN TUITOEK	6	-
ELIZABETH J. KIPSANG	7	1,500
MUSA KIPRUTO KIMOSOP	8	-
BENSON KETON KIPSISIN c/o STEPHEN KIPTUM	9	3,500
USHANGA WOMEN GROUP	10	7,400
JOICE JERUTO CHERONO	11	3,500
SAMSON K. KEITANY	12	-
JENIFFER CHEPTUMO	13	-
VICTOR BORE	14	-
GRACE JEROTICH KURUI	15	4,000
WILSON CHESIRE KIPSANG	16	3,500
ZAPHANIA KIBICHII KIPNYEKWEI	18	3,500
ESTHER CHIRCHIR	19	-
HAROLD KIPCHUMBA	20	8,000
KABARNET PHYSICALLY CHALLENGED YOUTH	21	-
KIMOSOP KIPKULEI	22	10,500
PIUS KANGOR BOLEI	23	-
DAVID CHEPKONGA KANDIE	24	3,000
JONATHAN KIPTOO	25	-
SUSAN ROTICH	26	-
CHARLES KOIMET	27	4,500
JOSEPH CHEBII MALATIT	28	-
GRACE KIMARU	29	3,500
WILLIAM CHELAGAT	30	2,000
JOHN KAPSOO LIMO	31	-
CYNTHIA RONO	32	-
JOHN KIPLEWAD KIPTUI	33	3,000
JACKLINE RUTTO	34	3,500
JOSPHINE YATOR	35	7,000
ZACCHAEUS MURSOI LANGAT	36	-
SHARON RUTTO	37	-
WILSON ROTICH	38	14,500
JANE J. RONOH	39	-
PEMWAI & SERETUNIN BOOKING	40	25,000
SAFEWAYS SACCO	41	-
PETER YEGON	42	-

AVENUE AGENCIES	43	-
SHEILA TALLAM	44	-
JANE KISERA	45	20,400
CHAJEMA G. SUPPLIES	46	3,500
PAUL KITUR	47	2,650
LOWLAND TRAVELLERS	48	-
ISAACK BARKOIWO	49	-
SUSAN ROTICH	50	-
3K TRAVELLERS KIPSARAMAN	51	10,500
MOLOLINE SERVICES	52	-
BERNARD K. ROTICH	53	15,000
EMILY KIPROP	54	-
JOSEPH CHEPTOO	55	17,500
	TOTALS	184,550

ANNEX 8 FIXED ASSET REGISTER FY 2016/2017

BARINGO COUNTY GOVERNMENT

FIXED ASSET REGISTER FY 2016/2017

Item	Category	DEPARTMENT	Acquired Date	Description	Purchase Price	SUPPLIER	Model
HARDDISK	COMPUTER ACCESSORIES	EDUCATION AND ICT	21-Dec-16		16,000.00	CASH	
PRINTER	COMPUTER ACCESSORIES	ENVIRONMENT	06-Jun-16		44,500.00	BUNIFU	
PRINTER	COMPUTER ACCESSORIES	HEALTH	29-Sep-16		44,500.00	WEMAC	
PRINTER	COMPUTER ACCESSORIES	HEALTH	18-Nov-16		110,474.00	WEMAC	
PRINTER	COMPUTER ACCESSORIES	LANDS	02-Dec-16		36,471.00	BUNIFU	
DESKTOP	COMPUTERS	EDUCATION AND ICT	21-Jun-16		78,500.00	BIZCOM	
DESKTOP	COMPUTERS	YOUTH AND SPORTS	23-Jun-16	10NO.	720,000.00	WEMAC	
DESKTOP	COMPUTERS	YOUTH AND SPORTS	23-Jun-16	10No.	720,000.00	WEMAC	
DESKTOP	COMPUTERS	YOUTH AND SPORTS	06-Oct-16		682,759.00	WEMAC	
DESKTOP	COMPUTERS	GOVERNORS OFFICES	11-Oct-16		68,276.00	WEMAC	
DESKTOP	COMPUTERS	EDUCATION AND ICT	28-Oct-16		300,000.00	BIZCOM	
DESKTOP	COMPUTERS	EDUCATION AND ICT	24-Nov-16	C2C636C082/C2C636COH5/C2C636C07L/C2C636CODM.Issued to Chesang	-	DONATION	
DESKTOP	COMPUTERS	GOVERNORS OFFICES	24-Nov-16	CZC636COMG/CZC636COLG.Mary Cherono	-	DONATION	
DESKTOP	COMPUTERS	KABARNET TOWN ADMIN	24-Nov-16	C2C636C063.Cherongei	-	DONATION	
DESKTOP	COMPUTERS	B.CENTRAL	01-Dec-16	6CM61602HZ.Gladys	-	DONATION	
DESKTOP	COMPUTERS	EDUCATION AND ICT	01-Dec-16	CCW12952001.Waiharo	-	DONATION	

DESKTOP	COMPUTERS	EDUCATION AND ICT	06-Dec-16	Issued to Denis Yator	546,000.00	BIZCOM	
DESKTOP	COMPUTERS	EDUCATION AND ICT	21-Dec-16		997,249.00	BIZCOM	
IPAD	COMPUTERS	HEALTH	29-Jul-16	Dr Kalia	67,000.00	WEMAC	
LAPTOP	COMPUTERS	AGRICULTURE	11-Jul-16		47,000.00	WEMAC	
LAPTOP	COMPUTERS	EDUCATION AND ICT	30-Nov-16		107,600.00	AVEDZ DIGITAL	
AUTOCLAVE	EQUIPMENT	HEALTH	31-Aug-16	1	300,000.00	RECAFRIC	
BALLS & NETS	EQUIPMENT	YOUTH AND SPORTS	04-Nov-16		5,655,517.00	REMO	
CABINET	EQUIPMENT	HEALTH	18-Jan-17	mugurin	20,000.00	METTSCO	Steel
CANOE	EQUIPMENT	AGRICULTURE	11-Oct-16		838,276.00	BERRY SERVICES	WOODEN
CANOE	EQUIPMENT	AGRICULTURE	15-Feb-17	8 No.	556,000.00	MESSIS	
ELECTRICAL APPLIANCES	EQUIPMENT	HEALTH	30-Jun-16		1,497,280.00	KEWELL	
GREEN HOUSES	EQUIPMENT	AGRICULTURE	12-Oct-16		2,929,224.00	AMIRAN	
HAEMAUE MACHINE	EQUIPMENT	HEALTH	19-Aug-16	10	550,000.00	RECAFRIC Gen Supplies	microscope
HARROW	EQUIPMENT	AGRICULTURE	03-Feb-17		870,000.00	CHEBIR	
LAMP	EQUIPMENT	HEALTH	29-Jun-16	2 No.Mukutani disp	66,000.00	RECAFRIC	
MACHINE	EQUIPMENT	HEALTH	19-Aug-16	27	148,500.00	RECAFRIC	Coretter
MACHINE	EQUIPMENT	HEALTH	19-Aug-16	2	300,000.00	RECAFRIC	olympus
MACHINE	EQUIPMENT	HEALTH	31-Aug-16	MUKUTANI	29,600.00	RECAFRIC	
MACHINE	EQUIPMENT	AGRICULTURE	05-Oct-16		414,542.00	SAKO	PELLETIZE R
MASONRY TANK	EQUIPMENT	WATER AND IRRIGATION	15-Dec-16	SIRWA SEC SCH	379,630.00	KOMOOS	
MEDICAL EQUIPMENT	EQUIPMENT	HEALTH	29-Jun-16	MUKUTANI	1,000.00	RECAFRIC	FOETOSCO PE
MEDICAL EQUIPMENT	EQUIPMENT	HEALTH	26-Oct-16		1,026,800.00	RECAFRIC	MEDICAL

MEDICAL EQUIPMENT	EQUIPMENT	HEALTH	26-Oct-16		1,026,800.00	RECAFRIC	
MEDICAL EQUIPMENT	EQUIPMENT	HEALTH	01-Nov-16		449,000.00	METTSCO	
MILK COOLER	EQUIPMENT	AGRICULTURE	28-Sep-16	At E/R	832,298.00	BOAR ENTERPRISES	
MILK COOLER	EQUIPMENT	AGRICULTURE	06-Nov-16		586,131.00	BOAR ENTERPRISE	
MILKPLANT	EQUIPMENT	AGRICULTURE	20-Feb-17		6,626,421.00	KENASIA	
PELLETIZER MACHINE	EQUIPMENT	AGRICULTURE	05-Oct-16	At Mogotio	414,542.00	SAKO	
POWER STABILIZER	EQUIPMENT	HEALTH	03-Jun-16		3,480,000.00	POWERWARE	
RIDGER	EQUIPMENT	AGRICULTURE	21-Feb-17	AMS Marigat	340,000.00	RECAFRIC	with 2 tines
RTK SET	EQUIPMENT	LANDS	14-Jun-16		2,794,500.00	MITCHELL Invest	
SHADES	EQUIPMENT	TOURISM	12-Oct-16	At KIPSARAMAN	2,305,589.00	MESSIS	MARKET
SPEAKER	EQUIPMENT	B.North	13-Jun-16		17,000.00	KAPTERE Contr	
STALLS	EQUIPMENT	LANDS	12-Oct-16		1,850,904.00	BOLAND	SHOE SHINER
STAND	EQUIPMENT	HEALTH	31-Aug-16	MUKUTANI	53,000.00	RECAFRIC	
TRAILER	EQUIPMENT	AGRICULTURE	03-Feb-17		700,000.00	CHEBIR	
WATER BOOZER	EQUIPMENT	LANDS	23-Nov-16		880,474.00	ROTALINK	
WATER PUMP	EQUIPMENT	AGRICULTURE	10-Apr-17	KOLOA Irrigation Scheme.Engine nos 1674865,1673840,1674870,1674864,1674876,1674885	297,000.00	CHEBII HOLDINGS	HONDA
WATER TANK	EQUIPMENT	WATER AND IRRIGATION	26-Sep-16	At Emkwen	665,491.00	MANHAM	

WATER TANK	EQUIPMENT	WATER AND IRRIGATION	03-Oct-16	At Tinet	674,146.00	SWINDON	
WATER TANK	EQUIPMENT	WATER AND IRRIGATION	15-Dec-16	EMKWEN	78,533.00	MANHAM	
WEIGHING SCALE	EQUIPMENT	HEALTH	31-Aug-16	1	160,000.00	RECAFRIC	INFANT
	FURNITURE AND FITTINGS	EDUCATION AND ICT	11-Nov-16		612,965.00	FRACA	
	FURNITURE AND FITTINGS	COUNTY SECRETARY	28-Nov-16		163,815.00	FRACA	
CABINET	FURNITURE AND FITTINGS	COUNTY SECRETARY	27-Jun-16	2 No.	57,000.00	FRACA	
CABINET	FURNITURE AND FITTINGS	COUNTY SECRETARY	27-Jun-16		21,550.00	FRACA	Steel
chair	FURNITURE AND FITTINGS	HEALTH	31-Aug-16	10 Pcs.Mukutani	8,000.00	RECAFRIC	
CHAIR	FURNITURE AND FITTINGS		25-Jan-17	8Pcs.Aengwo	20,000.00	CASH	
DESK	FURNITURE AND FITTINGS	COUNTY SECRETARY	27-Jun-16	1 Pc	63,200.00	FRACA	executive
DESK	FURNITURE AND FITTINGS	COUNTY SECRETARY	27-Jun-16	1 Pc	31,000.00	FRACA	executive
DESK	FURNITURE AND FITTINGS	HEALTH	18-Jan-17	Mugurin	20,000.00	mettsco	
MARKET SHADE	FURNITURE AND FITTINGS	TOURISM	26-Oct-16	At Bartabwa	1,401,026.00	LOYSONS	
SHADE	FURNITURE AND FITTINGS	TOURISM	02-Nov-16		1,401,026.00	LOYSONS	MARKET
STALLS	FURNITURE AND FITTINGS	TOURISM	01-Dec-16	At Loboi & Radat	501,747.00	KAIBOS	HONEY
TABLE	FURNITURE AND FITTINGS	HEALTH	29-Jun-16	10 Pcs.MUKUTANI	12,000.00	RECAFRIC	

TABLE	FURNITURE AND FITTINGS	COUNTY ASSEMBLY	08-Dec-16		156,000.00	FRACA	EXECUTIVE
TABLE	FURNITURE AND FITTINGS	COUNTY ASSEMBLY	08-Dec-16		57,000.00	BRANDHOUSE	WOODTOP
VARIOUS	FURNITURE AND FITTINGS	EDUCATION AND ICT	15-Dec-16	ECDE Centres	3,754,212.00	KOPIYO	
ATHETIC CAMP	LAND AND BUILDINGS	YOUTH AND SPORTS	09-Feb-17	Ossen	951,986.00	KRAMKEL	
AUCTION YARD	LAND AND BUILDINGS	AGRICULTURE	01-Dec-16	CHEPNGERET	810,315.00	PAKKA	
AUCTION YARD	LAND AND BUILDINGS	AGRICULTURE	01-Dec-16	AMAYAN	920,436.00	JUXIAN	
BOREHOLE	LAND AND BUILDINGS	WATER AND IRRIGATION	10-Oct-16	At Kimose	1,662,263.00	MEIYAN	
BOREHOLE	LAND AND BUILDINGS	WATER AND IRRIGATION	26-Oct-16	MOGOTIO	1,937,345.00	RAYNARD	
BOREHOLE	LAND AND BUILDINGS	WATER AND IRRIGATION	04-Nov-16	MOTUPUT	1,499,545.00	SKATKAT	
BOREHOLE	LAND AND BUILDINGS	WATER AND IRRIGATION	15-Nov-16	BELATIAT	1,774,729.00	ROTALINK	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	26-Sep-16	At Kokwamoi	135,174.00	DINSTAR	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	26-Sep-16	At Kipkoriony	159,090.00	Joseta	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	26-Sep-16	At Kaimugul	278,414.00	KAPTERE	
Cattle dip	LAND AND BUILDINGS	AGRICULTURE	26-Sep-16	At Kurumpopsoo	-	REUZI	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	26-Sep-16	At Adomoyan	666,344.00	ABUONGOR	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	28-Sep-16	At Sosion	718,897.00	TYCHE	

CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	05-Oct-16	At Kapkut	164,224.00	MOKIKI	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	17-Oct-16	At Kibingor	237,068.00	SEGECHA	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	17-Oct-16	KOROTO	420,162.00	ANTAM	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	17-Oct-16	CHOMIEK	1,231,626.00	DELIARFAM	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	04-Nov-16	KAPOL BURAT	166,821.00	FRANKFREITH	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	04-Nov-16	KIPNGEMUL	167,655.00	SEGUTON	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	04-Nov-16	KIPKORTONY	168,414.00	MISHAL	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	08-Nov-16	BENONIN	52,724.00	MISHAL	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	08-Nov-16	KABIYET	66,332.00	MISHAL	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	08-Nov-16	MORINGWO	103,609.00	SUNGURA	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	18-Nov-16	NGARATUKO	724,757.00	SAMROH	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	21-Nov-16	SIRWET	449,071.00	KOONOS	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	01-Dec-16	KABIYET	239,363.00	KANAP	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	06-Dec-16	KIMALEL	215,259.00	VEMOTECH	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	08-Dec-16	KISOK	388,824.00	MOKIKI	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	15-Dec-16		499,244.00	BAHATI NZURI	

CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	15-Dec-16	KIPKORIONY	142,716.00	ROPTA	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	15-Dec-16	CHEBELOW	811,224.00	LOSH	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	15-Dec-16	KAMGOECH	65,340.00	SUNGURA ALLOYS	
CATTLE DIP	LAND AND BUILDINGS	AGRICULTURE	15-Dec-16	KIPTUNO	118,724.00	SUNGURA ALLOYS	
CULTURAL CENTRE	LAND AND BUILDINGS	YOUTH AND SPORTS	17-Feb-17	Kimalel	3,101,389.00	ELBE	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Root	190,302.00	VEPEE	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Bekbon	408,058.00	UFUNGUO	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Sagasagik	583,757.00	CHEMICH	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Nakoko	754,109.00	YEMTECH	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Kaptuya	394,976.00	FRONTIERS	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Sandai	577,058.00	JAMCA	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Cherongo	813,977.00	SAMMMICOM	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Ochii	317,306.00	MOTHERLY	
DISPENSARY	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Kiplombe	524,546.00	PERCOM	
DISPENSARY	LAND AND BUILDINGS	HEALTH	12-Oct-16	At Ayatya	866,680.00	REUKOS	
DISPENSARY	LAND AND BUILDINGS	HEALTH	18-Oct-16	CHEPTARAN	846,692.00	KAKAPUL	

DISPENSARY	LAND AND BUILDINGS	HEALTH	18-Oct-16	DONGE	1,044,587.00	PAKKA	
DISPENSARY	LAND AND BUILDINGS	HEALTH	01-Dec-16	LEBOLOS	422,841.00	KAMARUSO	
DISPENSARY	LAND AND BUILDINGS	HEALTH	05-Dec-16	KIMUGUL	426,318.00	ISAGA	
ECO-TOILET	LAND AND BUILDINGS	YOUTH AND SPORTS	15-Nov-16		936,286.00	ZEEGEN	
FACTORY	LAND AND BUILDINGS	TOURISM	15-Dec-16	KORIEMA	655,111.00	STUDUO PIXEL	ALOE VERA
HEALTH CENTRE	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Bossei	1,267,583.00	KIPNYEKWEI	
HEALTH CENTRE	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Kipkaren	693,563.00	VALLEY PROCURES	
HEALTH CENTRE	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Seretion	775,278.00	WHISPERS	
HEALTH CENTRE	LAND AND BUILDINGS	HEALTH	11-Oct-16		1,229,555.00	KONGAZIZ	
HEALTH CENTRE	LAND AND BUILDINGS	HEALTH	18-Oct-16	TOPULEN	434,218.00	KAIBOS	
HEALTH CENTRE	LAND AND BUILDINGS	HEALTH	21-Nov-16	CHEMORIL	192,185.00	BRIEL	
HEALTH CENTRE	LAND AND BUILDINGS	HEALTH	02-Dec-16	MOGORWA	130,254.00	TIMCA	
HOSPITAL	LAND AND BUILDINGS	HEALTH	11-Oct-16	At Marigat	544,078.00	CHEMICH	
INFO CENTRE	LAND AND BUILDINGS	TOURISM	08-Nov-16	MOGOTIO	4,939,854.00	BUILDVENTURE	
LAND	LAND AND BUILDINGS	LANDS	20-Jun-16	Baingo/Kewamoi"B"/209	12,150,000.00	PETER KIPKEMOI CHEPKONGA	Housing

LAND	LAND AND BUILDINGS	EDUCATION AND ICT	04-Nov-16		750,000.00	MICHAEL KIPYEGON KEBEN	
LAND	LAND AND BUILDINGS	AGRICULTURE	06-Dec-16		290,000.00	KIPRUTO KEMBOI	
LAND	LAND AND BUILDINGS	AGRICULTURE	06-Dec-16		260,000.00	ST. IMPREST	
LAND	LAND AND BUILDINGS	ENVIRONMENT	09-Dec-16	At Kimao	10,000,000.00	BCG	
LIBRARY	LAND AND BUILDINGS	YOUTH AND SPORTS	01-Nov-16	KABARNET	795,841.00	VICAR	POLKADOT
LIGHT STORE	LAND AND BUILDINGS	AGRICULTURE	15-Dec-16		467,974.00	EMKWEN	
MARKET STALL	LAND AND BUILDINGS	TOURISM	09-Feb-17	Marigat	591,873.00	DESTINY	
MILKCOOLER HSE	LAND AND BUILDINGS	AGRICULTURE	27-Feb-17	Emining	1,103,306.00	NYOWO	
OFFICE	LAND AND BUILDINGS	COUNTY ASSEMBLY	06-Nov-16	ASSEMBLY	4,290,127.00	SWIFTBUILDERS	
RESOURCE CENTRE	LAND AND BUILDINGS	EDUCATION AND ICT	15-Dec-16	LELIAN	655,385.00	VANMER	
SLAUGHTER HOUSE	LAND AND BUILDINGS	AGRICULTURE	26-Sep-16	At Koriema	781,791.00	N & M	
TOILET	LAND AND BUILDINGS	ENVIRONMENT	18-Oct-16	At E/R	1,224,474.00	DELIADAM	ECO-TOILET
WARD OFFICE	LAND AND BUILDINGS	GOVERNORS OFFICES	16-Feb-17	Churo	1,114,999.00	SHAMOS	
WATER PAN	LAND AND BUILDINGS	WATER AND IRRIGATION	13-Oct-16	At Cheptalamach	2,303,693.00	SIMBOI	
WATER PAN	LAND AND BUILDINGS	WATER AND IRRIGATION	17-Oct-16	KANGURURU	2,245,391.00	ELTON	
WATER PAN	LAND AND BUILDINGS	ENVIRONMENT	18-Oct-16	At Kaptara	1,432,573.00	ROJATI	

WATER PAN	LAND AND BUILDINGS	ENVIRONMENT	18-Oct-16	KISANANA	2,618,572.00	ROYAL	
WATER PAN	LAND AND BUILDINGS	WATER AND IRRIGATION	26-Oct-16	TUWOT	1,836,408.00	KIBEN	
WATER PAN	LAND AND BUILDINGS	WATER AND IRRIGATION	16-Feb-17	Kasaon	1,179,824.00	MAROP	
YOUTH POLYTECHNIC	LAND AND BUILDINGS	EDUCATION AND ICT	11-Oct-16	At Kabimoi	700,909.00	ALEWA	
YOUTH POLYTECHNIC	LAND AND BUILDINGS	EDUCATION AND ICT	04-Nov-16	GITHIORO	727,598.00	SIMUGI	
YOUTH POLYTECHNIC	LAND AND BUILDINGS	EDUCATION AND ICT	17-Nov-16	KITURO	579,300.00	PIMKA	
YOUTH POLYTECHNIC	LAND AND BUILDINGS	EDUCATION AND ICT	05-Dec-16	CHEMORONGION	377,501.00	YEMTECH	
30CG101A	MOTOR CYCLE	AGRICULTURE	26-Oct-16	C050948.E131917	461,905.00	TOYOTA KENYA	YAMAHA
30CG102A	MOTOR CYCLE	AGRICULTURE	17-Nov-16	C050966.E131935	461,905.00	TOYOTA KENYA	YAMAHA
30CG103A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C050979.E131949	461,905.00	TOYOTA KENYA	YAMAHA
30CG104A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C050977.E131947	461,905.00	TOYOTA KENYA	YAMAHA
30CG105A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C050976.E131946	461,905.00	TOYOTA KENYA	YAMAHA
30CG106A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C050975.E131945	461,905.00	TOYOTA KENYA	YAMAHA
30CG107A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C0509731.E131943	461,905.00	TOYOTA KENYA	YAMAHA

30CG108A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C050980.E131950	461,905.00	TOYOTA KENYA	YAMAHA
30CG109A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C050978.E131948	461,905.00	TOYOTA KENYA	YAMAHA
30CG110A	MOTOR CYCLE	AGRICULTURE	26-Jan-17	C050974.E131944	461,905.00	TOYOTA KENYA	YAMAHA
30CG065A	MOTOR VEHICLES	TOURISM	03-Nov-16		3,224,137.00	TOYOTA KENYA	FORTUNER
30CG066A	MOTOR VEHICLES	TRANSPORT AND INFRASTRUCTURE	16-Feb-17		20,950,000.00	AVIC SHANTUI	
MV	MOTOR VEHICLES	TREASURY	26-Oct-16		6,354,068.00	TOYOTA KENYA	
MV	MOTOR VEHICLES	LANDS	03-Feb-17		9,000,000.00	GM	garbage collection
TRUCK	MOTOR VEHICLES	KABARNET TOWN ADMIN	20-Jun-16		1,390,400.00	FEIL	refuse collection
CABINET	OFFICE EQUIPMENTS	AGRICULTURE	18-Nov-16		24,655.00	FRACA	
PA MACHINE	OFFICE EQUIPMENTS	GOVERNORS OFFICES	02-Jun-16	Issued to Banabas Limo	973,250.00	NYOWO CONSTRUCTION	
PHONE	OFFICE EQUIPMENTS	EDUCATION AND ICT	16-Jun-16	Issued to Ayabei	76,000.00	BIZCOM	smart
PHONE	OFFICE EQUIPMENTS	LANDS	16-Jun-16	N920C2DXSG	76,000.00	BIZCOM	
PHONE	OFFICE EQUIPMENTS	LANDS	16-Jun-16	N920C2DAXSG	76,000.00	BIZCOM	
PHONE	OFFICE EQUIPMENTS	PUBLIC SERVICE BOARD	16-Jun-16	Mark Suge	153,600.00	BIZCOM	
PHONE	OFFICE EQUIPMENTS	TREASURY-PLANNING	16-Jun-16	44KDMPLW442F	85,000.00	BIZCOM	
PHONE	OFFICE EQUIPMENTS	YOUTH AND SPORTS	16-Jun-16	Enock Kiptaiwa	153,600.00	BIZCOM	

PHONE	OFFICE EQUIPMENTS	TRANSPORT AND INFRASTRUCTURE	07-Dec-16	R28G628X05E.Daniel Sacho	76,800.00	UNLOCK	SAMSUNG-
PHONE	OFFICE EQUIPMENTS	LANDS	09-Dec-16		145,655.00	BIZCOM	
PHONE	OFFICE EQUIPMENTS	GOVERNORS OFFICES	15-Dec-16	HE	153,600.00	BIZCOM	
PHONE	OFFICE EQUIPMENTS	GOVERNORS OFFICES	15-Dec-16	First Lady	153,600.00	BIZCOM	
PHONE	OFFICE EQUIPMENTS	YOUTH AND SPORTS	15-Dec-16	X358023/07/671103/5 .Emily Kibet	153,600.00	BIZCOM	SAMSUNG
PHOTOCOPIER	OFFICE EQUIPMENTS	COUNTY SECRETARY	22-Jun-16		110,000.00	Document solution	kyocera
PHOTOCOPIER	OFFICE EQUIPMENTS	TRANSPORT AND INFRASTRUCTURE	22-Jun-16		260,860.00	Document solution	kyocera
WATER DISPENSER	OFFICE EQUIPMENTS	LANDS	27-Oct-16	2 No	15,190.00	WOOLMATT/CASH	
TOTAL					**190,401,928.00**		

BARINGO COUNTY GOVERNMENT

Baringo County Government payroll deductions for the month of June 2017 outstanding as at 30th June ,2017

NO.	PAYROLL BY-PRODUCT	AMOUNT
1	P.A.Y.E.(IPPD and staff paid outside payroll)	39,967,452.75
2	NSSF (IPPD, ECDE and staff paid outside payroll)	1,047,200.00
3	LAPFUND	4,243,172.15
4	LAPTRUST	1,384,166.95
5	Kenya Commercial Bank	17,158,256.95
6	Cooperative Bank of Kenya	1,467,309.60
7	Family Bank Ltd	8,287.00
8	Platinum Credit Ltd	889,132.30
9	Harambee Sacco	296.15
10	CFC Stanbik Bank	25,595.00
11	African Capital Ltd	41,694.50
12	EMU-INYA Enterprises Ltd	235,990.50
13	Select Management Services Ltd	389,950.30
14	Letshego Kenya Limited	272,934.00
15	Ngao Credit	21,649.00
16	Rafiki MicroFinance Bank Ltd	117,108.00
17	Izwe Loans Kenya Ltd	289,901.00
18	Premier Kenya Ltd	470,051.75
19	Jubilee Insurance	47,821.90
20	Liberty Life Assurance Kenya	96,501.30
21	Pan African Insurance	767,799.25
22	Kenindia Assurance	12,068.80
23	Pioneer Assurance	107,495.35
24	British American Insurance	296,968.20
25	British American Insurance (Caroline Lentapuru)	63,046.00
26	Madison Insurance	446,987.70

27	CIC Insurance Group	29,326.05
28	Insurance Co. of East Africa	40,065.85
29	Prudential Life Assurance	23,228.55
30	The Monarch Insurance	5,044.00
31	Woodventure Kenya	63,732.55
32	African Retail Traders	281.30
33	Kenya Credit Traders	13,839.30
34	Kukopesha	24,895.05
35	Shirika Sacco	337,796.35
36	Harambee Sacco	452,764.25
37	Jogoo Sacco	9,102.00
38	Hazina Sacco	110,350.25
39	Ardhi Sacco	516,194.45
40	Elimu Sacco	10,260.75
41	Jamii Sacco	227,330.00
42	Ufundi Sacco	3,880.00
43	Eldoret Municipal Staff Sacco	10,000.00
44	Sauti Sacco	1,295.00
45	Sheria Sacco	1,195.00
46	Ukaguzi Sacco Ltd	60,495.00
47	Mwalimu National Sacco	305,503.70
48	Egerton University Sacco	57,995.00
49	Boresha Sacco (ECDE Teachers shares)	356,170.00
50	Tower Sacco Ltd	11,845.00
51	Gusii Mwalimu Sacco	55,213.00
52	Cosmopolitan Sacco Ltd	37,760.00
53	Imarisha Sacco	103,223.80
54	Mwito Sacco	109,382.55
55	Wana-Anga	90,065.40
56	Prime-Time Sacco	1,995.00
57	KMA	44,410.20
58	Kenyatta Matibabu Sacco	16,925.00
59	KOLA Sacco (Koibatek Local Authority Sacco Limited)	556,650.00
60	BARICCO Savings and Credit Society Limited	371,368.55
61	Union of Kenya C Servant	266,368.05

62	Mazingira Welfare	4,700.00
63	National Nurses Association of Kenya	43,400.00
64	Association of Public Health Officers	45,500.00
65	Ardhi Social Welfare Association	100.00
66	Kenya Clinical Officers Association	14,000.00
67	Kenya Plasters Association	1,300.00
68	Association of Kenya Medical Lab Sci Officers	3,800.00
69	Baringo Public Works Self Help	1,500.00
70	Kenya Soc.of Agricultural Professionals	700.00
71	Kenya Soc.of Agricultural Professionals	1,100.00
72	Kenya Progressive Nurses Ass	22,500.00
73	Kenya County Govt Workers Union - (Headquarters Contributions)	62,400.00
74	Kenya County Govt Workers Union - (Branch Contributions)	20,800.00
75	COTU	20,800.00
76	Kenya National Secretaries Association	700.00
77	Kenya Medical PP & Dentist Union	60,000.00
78	Kenya National Union of Nurses	240,173.30
79	Kabarnet Municipal Welfare	7,200.00
80	PostBank SAYE	30,000.00
81	Higher Education Loans Board (HELB)	271,715.90
82	Court Attachment(Isaac Kibet Rutto-Beneficiary is Sarah Chepsom)	10,000.00
83	Court Attachment(Symon B. Chebon-Beneficiary is Macy Jemutai Chemwetich)	3,500.00
84	Court Attachment(Jackson K. Kipsindo(Beneficiary is Esther Jepkoech Cheburet)	6,430.00
85	GOK House rent	308,400.00
86	United Republic Party (URP-Executive)	30,000.00
87	Tumaini Rising Group (Skyline Sacco)	11,000.00
88	Baitugul Self Help Group	13,000.00
89	Public Service Mortgage	189,261.00
90	Public Service Car Loan	395,151.00
91	Civil Servants Housing Fund Scheme	2,500.00
92	Department of Housing-House Rent(Market Rate)	99,900.00

93	Skyline Sacco	5,390.00
	TOTALS	**76,121,708.55**

BARINGO COUNTY GOVERNMENT

RECURRENT PENDING BILLS

DEPARTMENT	SUPPLIER	PROJECT / ACTIVITY DESCRIPTION	INVOICE DATE	INVOICE NUMBER	LPO/LSO/QUOTATION/TENDER NUMBER	AMOUNT
	Allyan Investment	Supply of 1,000 Kgs Centrus seeds	4/4/2017	002	BRCG/QTN/195/2016-17	650,000.00
	Kezem Agencies	Supply of tyres to 30 CG 0310A	25/5/2017	766	2976097	158,000.00
	Koimet Hardware and spares	supply of spares	25/3/2015	020	2284564	5,700.00
	Clement Omondi Auto garage	Service for EX 40 UN 325 K	23/5/2017	205	A159594	83,890.00
	Kezem Agencies	Supply of 2 batterires to Gk X 660 and GK W 710	27/4/2017	916	2976089	18,000.00
	Koimet Hardware and spares	supply of spares	4/5/2017	003	2976096	10,800.00
	Koimet Hardware and spares	supply of spares	30/3/2017	027	2976090	76,750.00
	Koimet Hardware and spares	supply of spares	20/2/2017	085	2976065	87,100.00
	Koimet Hardware and spares	supply of spares	28/3/2017	043	2976091	52,100.00
	Koimet Hardware and spares	supply of spares	29/8/2015	013	2625907	7,990.00
	Kabarnet Neema services and statio	Supply of assorted stationery	27/3/2017	84	2976081	141,830.00
	Alkines enterprise	Supply of bulky diesel	28/6/2017	101	2976095	92,600.00
	Tobil filling station	Supply of bulky diesel	1/4/2016	130	1699590	31,746.00
	Tobil filling station	Supply of bulky diesel	31/3/2017	665	2976093	92,600.00
	Bontana Hotel	Conference facility for ICPACP workshop	30/8/2016	122674	767330	172,400.00
	Kezem Agencies	Supply of batteries	2/3/2017	859	2976072	18,000.00
	Intra-oceanic tours and travel	cost of Air ticket	30/7/2015	23574	BRCG/QTN/09/2015-2016	150,855.00
	Bonarys Security services	Provision of security services	28/2/2017	367	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	31/7/2016	190	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	30/4/2016	105	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	31/1/2017	257	BRCG/TNR/17/2014-2015	74,950.00

	Bonarys Security services	Provision of security services	31/10/2016	032	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	30/11/2016	069	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	31/12/2016	322	BRCG/TNR/17/2014-2015	74,950.00
Agriculture	Bonarys Security services	Provision of security services	30/6/2016	369	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	31/3/2016	021	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	30/6/2016	049	BRCG/TNR/17/2014-2015	74,950.00
	Bonarys Security services	Provision of security services	31/5/2017	481	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	28/2/2017	368	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	31/5/2016	041	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	31/8/2016	067	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	30/11/2016	070	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	30/9/2016	370	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	31/3/2016	022	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	31/1/2017	258	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	31/12/2016	323	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	31/10/2016	031	BRCG/TNR/17/2014-2015	59,960.00
	Bonarys Security services	Provision of security services	30/4/2016	106	BRCG/TNR/17/2014-2015	59,960.00

	Bonarys Security services	Provision of security services	31/7/2016	191	BRCG/TNR/17/2014-2015	59,960.00
	Baringo Nurseries	Assorted fruits	30/6/2017	311	BRCG/QTN/295/2016-2017	1,199,950.00
	Premier General Holdings	Supply of Macademia Nuts	22/5/2017	189	BRCG/QTN/273/2016-2017	2,083,350.00
	Tiru Enterprises Ltd	Perishable foods	8/4/2016	171	1627500	84,005.00
	Yakwai Iman Butchery	Supply of beef	21/6/2015	298	1627493	16,660.00
	Tiru Enterprises Ltd	Perishable foods	4/3/2016	164	1627499	145,790.00
	Olbat Supermarket	Food stuff and beef	26/8/2014			121,567.00
	Yakwai Iman Butchery	Supply of beef	8/4/2016	149	1627494	36,900.00
	Tarkoks Investment ltd	Food stuff	19/2/2016		1627498	154,642.00
	Bonarys Security services	Provision of security services	30/6/2017	050	BRCG/TNR/17/2014-2015	59,960.00
Baringo North sub county	Avedz Digital Production	Supply of Computer accessories	6/6/2017	1075	2494176	6,500.00
Baringo North sub county	Tobil petrol station	Supply of bulky fuel	15/1/2016	731	2624662	200,000.00
County Public Service Board	KSG	Service provision to department	28/02/2017	5INV2024		11,500.00
	KSG	Hall charges	19/01/2017	5INV1926		9,500.00
	ksg	Hall charges	27/2/2017	5 pin0528	1377156	13,500.00
	Koimet Hardware and spares	spares to 30 CG 039 A	13/02/2017	010		77,500.00
	Hotel jeventure	charges for Shortlisting exercise	17/6/2016	1181	1210526	92,800.00
	Koimet Hardware and Spares	Normal service to 30 CG 037 A	30/5/2017	018	2835714	16,700.00
Baringo central Sub county	Tobil filling station	Supply of fuel	29/3/2017	721	2696026	277,800.00
	Toyota Kenya	Service to 30 cg 011 A	11/5/2016	90821672	1136102	13,108.00
Education	Tamarind Garden-Kampi ya Samaki	accomadation and meals	20/2/2016	1	A299515	28,000.00
	Aveds Digital Production	Supply for door plate	27/10/2015	007	2696139	21,000.00
	Agricultural show of Kenya	for departments stand	1/8/2016	3858		53,000.00
	Government clearing Agency	Clearing charges for container				59,387.10
	Kenya School of Government	tution fee	29/4/2016	5INV1464		56,000.00

Remo Stationers and Printers	Supply for Lesar Jet Tonner	27/10/2016	INV16014838	2696133	13,600.00
Flambert Holdings	Supply of medical equipments	27/6/2016	4381	2734609	267,869.00
Generations Tyres	Supply of Tyres for Chemolingot Hospital	22/4/2017	NKR-DSI-323	2734649	130,000.00
Generations Tyres	Supply of Tyres for Tangulbei Health Centre	1/3/2017	NKR-DSI-146	2734661	130,000.00
Clement Omondi Garage	Normal service to 30 CG 042 A	28/3/2017	128	2734722	6,500.00
Clement Omondi Garage	Normal service to GK A 230 U	2/6/2017	207	1283605	21,800.00
Clement Omondi Garage	Normal Service to GK A 554 B	13/4/2017	138	1283728	30,600.00
Clement Omondi Garage	Normal service to 30 048 A	27/2/2017	112	1283706	25,300.00
Clement Omondi Garage	Normal service to GK A 230 U	13/4/2017	139	1283722	22,100.00
Clement Omondi Garage	Normal service to 30 CG 046 A	20/4/2017	142	1283729	45,800.00
Clement Omondi Garage	Normal service to 30 CG 035 A	8/3/2017	119	1283713	27,300.00
Clement Omondi Garage	Normal service to 30 CG 043 A	12/4/2017	137	1283723	18,500.00
Clement Omondi Garage	Normal service to 30 CG 041 A	28/2/2017	114	1283711	40,300.00
Clement Omondi Garage	Normal Service to 30 CG 042 A	12/4/2017	136	1283721	18,750.00
Clement Omondi Garage	normal Service to 30 CG 035 A	20/4/2017	141	1283730	18,800.00
Clement Omondi Garage	Normal Service to 30 CG 047 A	5/4/2017	132	1283720	25,300.00
Clement Omondi Garage	Normal service to GK B 646 M	8/3/2017	118	1283712	19,350.00

	Clement Omondi Garage	Normal service to 30 CG 048 A	12/4/2017	135	1283724	19,400.00
	Clement Omondi Garage	Normal Service to 30 CG 034 A	27/2/2017	113	1283705	25,300.00
	Clement Omondi Garage	Normal service to 30 CG 035 A	29/3/2017	127	1283849	30,000.00
	Clement Omondi Garage	Normal Service to 30 CG 034 B	18/4/2017	140	1283727	25,300.00
	Clement Omondi Garage	Normal service to 30 CG 044 A	23/5/2017	204	1283602	26,500.00
	Clement Omondi Garage	GK A 325 Z	15/2/2017	227		45,000.00
Health	Clement Omondi Garage	30 CG 035 A	6/2/2017	223		23,200.00
	Clement Omondi Garage	GK B 646 M	5/4/2017	220		22,300.00
	Clement Omondi Garage	30 CG 047 A	5/4/2017	226		25,300.00
	Clement Omondi Garage	30 CG 047 A	20/4/2017			45,800.00
	Clement Omondi Garage	30 CG 034 A	26/5/2017	224		21,800.00
	Clement Omondi Garage	30 CG 032 A	7/2/2017	221		21,800.00
	Clement Omondi Garage	GK A 230 U	26/5/2017	222		21,800.00
	Clement Omondi Garage	GK B 082 B	4/5/2017		1283735	79,800.00
	Clement Omondi Garage	30 CG 046	8/2/2017	225	1283716	18,800.00
	Koibatek High qualified garage	30 CG 045 A	4/2/2017		1283707	15,800.00
	Koibatek High qualified garage	30 CG 045 A	6/2/2017		12833709	15,800.00
	CMC	Service to GK A 213 Z	14/5/2014	KU-SINV+0163	964822	51,366.00
	CMC	Service to GK A 213 Z	15/12/2015	KU-SINV+0018	1283818	220,685.00
	CMC	Service to KCB 683 E	22/3/2017	KU-SINV+0022	1283715	94,528.00
	Clement Omondi Garage	Normal service to 30 CG 040 A	25/5/2017	206	1283603	44,900.00
	Tobil filling station	Supply bulky fuel	28/4/2017	689	3020603	150,000.00
	Intra-oceanic tours and travel	Air ticketing service	30/7/2015	23559	A155789	50,285.00
	Fraca Servcom	Supply of workstation	15/4/2015	3615	2734633	60,000.00
	Nation Media Group	Advertisement during commissioning of E/ravine Hospital	2437147	2437147	65701	464,000.00
	Cheptebo rural development	Conference and catering services-Evaluation team	24/5/2016	191		98,600.00

	Wemac Enterprises	Supply of Photocopier	23/6/2017	209	3020613	220,000.00
	Remo Stationers and Printers	Supply of Stationery Items	13/3/2017	INV17015478	2734638	121,230.00
	Kezem Agencies	Supply of Tyres	20/01/2017	817	2734568	135,000.00
	Grahams (E.A) Laboratory supplies	Supply of Lab materials	15/6/2017	8	BRCG/TNR/04/2016-17	1,407,000.00
	Koimet Hardware and Spares	Supply of Battery to 30 CG 048 A	18/6/2016	011	2734554	12,500.00
	Koimet Hardware and Spares	Supply for autospares	12/12/2015	033	2582981	8,000.00
	Koimet Hardware and Spares	Supply for autospares	14/10/2015	178		9,850.00
	Koimet Hardware and Spares	Supply for autospares		030		19,800.00
	Sego safari lodge	Accomodation	27/6/2016	11890		285,000.00
	Clement Omondi Garage	Normal service to 30 CG 050 A	22/2/2017	110		6,500.00
	Lihorte General Cleaning Services	Provision of cleaning services	8/2016 & 1/9/20	296& 339	BRCG/C/014	732,415.00
	Spur Security Services	Security services	22/3/2016	3	BRCG/C/016	92,800.00
	Spur Security Services	Security services	22/6/2016	5		92,800.00
	Spur Security Services	Security services	12/1/2016	172		92,800.00
	Spur Security Services	Security services	30/6/2015	1740		92,800.00
	Koimet Hardware and Spares	Normal service to 30 CG 46 A	14/4/2016	003	989938	13,050.00
Lands	MFI Solution	Purchase of Photocopier	1/2/2016	1457	BRCG/QTN/005/2015-2016	139,999.00
Mogotio sub county	Koimet Hardware and Spares	Service to KAW 651 z	27/01/2016	009	2326578	116,850.00
	Superior Tyres and spares	Supply of tyres to 30 CG 0310A	14/4/2016	458	2176011	97,500.00
	Toyota Kenya	Service to 30 CG 031 A	9/6/2016	70185953	2494168	155,483.00
	Kenya Literature Bureau	Printing County progress report	3/5/2017	MISCIN00000377	2748945	870,000.00
	Tobil petrol station	Supply of Bulky fuel			2892361	99,932.00
	Tobil petrol station	Gas refill	20/6/2017	781		21,600.00
	Tobil petrol station	Supply of Bulky fuel	26/4/2017	751	2892365	300,054.00
	Selevan Enterprise	Alluminium Bar code Tags	30/3/2017	203	1196693	275,000.00
	Tobil petrol station	Supply of Bulky fuel for County secretary office	17/11/2016	443	2835751	100,000.00
	Nansvin Soi Decomart	Supply of assorted flowers	30/4/2016,	321,325,317	BRCG/C/126	86,000.00
	Nansvin Soi Decomart	Supply of assorted flowers	30/6/2016	170,171	BRCG/C/127	82,000.00

Office of the Governor	Kale maina and Bundotich Advocate	Interim legal fees in respect of petition No. 477	20/6/2017	kmb/bcc/lit/2016		416,000.00
	Mwaita & Co. Advocates	Legal fee for ELD H.C & C No. 167 of 2017	18/5/2017	/CIV(H)/57/278/2017		250,000.00
	Ngombei Butchery	provision of consumable items				22,282.00
	Bei Nafuu Supermarket	provision of consumable items				88,302.00
	Lake Bogoria Spa resort	Catering services		2703	Statement of account	300,800.00
	Lake Bogoria Spa resort	Catering services		2792	Statement of account	35,000.00
	Jacaranda Indian Beach	Catering services				327,191.60
	Mwaita & Co. Advocates	legal fee for NKU E. & L.C & C No. 40 of 2016	18/5/2017	7/CIVIL/48/239/2017		280,000.00
	Superior Tyres and spares	Supply of battery to 30 CG 001 A	16/11/2016	674	2835552	7,000.00
Tiaty Sub County	Remo Stationers and Printers	Supply of Stationery Items	5/12/2016	INV16015001	2314890	29,250.00
Tourism	standard Group ltd	BEES advertisement	29/10/2015	80009449	2663280	259,120.00
	Royal media services Ltd	BEES expo summit advertisement	28/10/2015	15791	1196722	928,000.00
	Royal media services Ltd	Advertisement space	18/12/2015	315079	6660	232,000.00
	Nation Media Group	BEES live coverage	20/11/2015	14582	11967745	3,828,000.00
	Boresha sacco	office rent	18/5/2017	150		934,861.00
	Chambai springs	training facility	24/8/2015		899747	99,400.00
	Rift hills resort	Task force meeting	1/4/2016	026	1196740	10,600.00
	Rift hills resort	UNESCO geopark dinner	17/11/2016	223		57,600.00
	Sizzlers hotel	Signing of MOU between KIE and County	24/2/2014			3,690.00
	KSG	Innovators competition during BEES	17/11/2017	SINV1243	1196718	43,250.00
	KSG	Hall Charges	16/2/2016	5PIN0284		
	KSG	Dinner during BEES	1/9/2015	5INV1172	2663276	47,250.00
	KSG	Senior management course	29/4/2016	5inv1456		56,000.00
	Lake Bogoria Spa resort	kimalel goat Auction	18/12/2015	2501		820,000.00

	Lake Bogoria Spa resort	BEES breakfast	15/11/2015	807		32,000.00
	Lake Bogoria Spa resort	Lunch during assesment of damage road	9/5/2016	2770		55,000.00
	Lake Bogoria Spa resort	lunchs	16/3/2016	2537		5,350.00
	Lake Bogoria Spa resort	lunches for secirity officers	30/7/2016	2711		24,250.00
	Ronella cottages	meals	14/10/2014	206		39,700.00
	Standard Group	BEES expo summit advertisement	12/11/2015	80009857		1,624,000.00
	Nation Media Group	BEES live coverage	19/12/2014	0721		578,840.00
	Robu cleaning services	Sanitary services	9/5/2016	4225		2,000.00
	Facebon limited	supply of tents	13/11/2015	036		65,904.00
	Koimet Hardware and Spares	Service parts to 30 CG 026 A	30/7/2015	004	2624789	10,500.00
	Remo Stationers and Printers	Stationeries	16/5/2016	INV16013723		132,670.00
Transport and Infrastructure	CMC	Service to GK A 014 U	17/7/2015	KU-SINV+01791	699542	257,382.00
	CMC	Service to GK A 014 U	17/10/2015	KU-SINV+001552		150,789.00
	Avedz Digital Production	Supply of Laptop Computers	23/5/2017	1068	2835605	334,000.00
Treasury	Top speed	Top Speed Suppliers and services	18/3/2017	239	1415151	11,200.00
	standard Group ltd	Advertisement space	23/3/2016	80016326	350131	238,960.00
	standard Group ltd	Advertisement space	5/2/2016	80013930	1210544	81,090.00
	Flexilink Co. Ltd	Supply of Bulky fuel	15/9/2016	408		142,409.00
	MFI Solutions	supply of Photocopier	20/3/2017	ENKA-IN-00021	BRCG/QTN/190//2016-2017	265,000.00
	Bhogals Garage	Normal service				124,230.20
	Trident Insurance Co ltd		28/2/2017			858,068.00
	Koimet Hardware and Spares	Supply of Spares		041,039	2624844	50,650.00
water and Irrigation	The star Publication	Advertisement space for Marigat water Supply	10/2/2017	SINV026030	1298282	63,336.00
Environment	Nation Media Group	Advertisement space	26/2/2015	2396289	49721	123,424.00
	Superior Tyres and spares	Supply of tyres	6/5/2016	497	2624697	92,500.00
	Kenya school of government	Environmental debating contest lunch	30/6/2016	5INV1578	1196606	49,500.00
	Kenya school of government	Seminar lunches	25/06/2015	5INV0936		40,000.00

	Kobil filling station	Supply of bulk fuel		24	2624543	69,750.00
Youth and Gender	Agricultural Society of Kenya	Show ground Arena hire	18/4/2017	4937		100,000.00
	Kenya school of government	Hall charges	25/4/2016	5INV1432	984898	25,000.00
	Kenya school of government	hall charges and refreshments	31/10/2015	5INV1214	984892	94,500.00
	Kenya school of government	hall charges and refreshments	30/6//2016	5INV1592	315000	315,000.00
	Koimet Hardware and Spares	Normal Service to 30 CG 059 A	22/11/2016	039	1377057	36,500.00
TOTAL						**31,593,494.90**

BARINGO COUNTY GOVERNMENT						
DEVELOPMENT PENDING BILLS						
DEPARTMENT	SUPPLIER	PROJECT / ACTIVITY DESCRIPTION	INVOICE DATE	INVOICE	LPO/LSO/QUOTATION/TENDER NUMBER	AMOUNT
	Ache General Building Contractors Ltd	Renovation of Kapkirwok cattle Dip	27/5/2017	1	BRCG/QTN/60/2016-2017	591,259.70
	Chelimo Changwony	Purchase of one Acre piece of land for Sinende Cattle Dip	29/11/2016	None		400,000.00
	Ale Logistics (K) ltd	Renovation of Benonin cattle dip	29/5/2017	014	BRCG/TNR/150/2014-2015	55,000.00
	Messis contruction Ltd	Supply and delivery of canoes	15/2/2017	014	BRCG/QTN/124/2016-2017	556,000.00
	Zeegen Construction Ltd	Construction of 50 cubic metre tank and installation of submersible accessories at ATC koibatek	28/6/2017	005/2017	BRCG/QTN/157/2015-2016	1,163,260.00
	Turbei Contractors ltd	Construction of Chemintany cattle dip	28/6/2017	13	BRCG/TNR/39/2016-2017	1,357,209.00
	Reuzi Co. Ltd	Renovation of Kurumpopsoo cattle Dip	28/3/2017	024	BRCG/QTN/046/2014-2015	212,652.00
	love Building and contractors ltd	Construction of Toplen cattle dip Tiaty	30/5/2017	137	BRCG/TNR/49/2015-2016	916,111.00
	Malteach ent Ltd	Construction of Loyeya cattle dip	20/2/2017	032	BRCG/C/254	648,082.37
	Minaach Enterprises	Variation construction expenses for Kabel sale yard	9/5/2017	001	BRCG/C/181	112,899.90
	tibet Kenya Ltd	Construction of Morgosis cattle dip	8/6/2017	0113	BRCG/C/189	90,000.00
	Chamtany agro-vet	Supply of Arcaricides	26/6/2017	122	BRCG/TNR/366/2016-17	2,997,800.00
	Kamaruso Investment Ltd	Kaplogos cattle dip	26/6/2017	109	BRCG/AG/C/15	352,094.20
Agriculture	Kamaruso Investment Ltd	Benengoi cattle dip	29/6/2017	110	BRCG/QTN/258/2016-17	229,850.00
	Technite Enterprise	Renovation of segerger cattle dip	28/4/2017		BRCG/QTN/063/2016-2017	100,000.00
	Gidly enterprises Ltd	Renovation of Lelgel cattle dip	8/12/2016	1552	BRCG/QTN/2013-2014	594,879.30
	Michael YatorGeneral construction	Renovating of Kiptuno cattle dip	15/3/2017	001	BRCG/TNR/151/2014-2015	100,000.00
	Mishal Hardware	supply of various buiding materials- moringwo cattle dip		90	BRCG/TNR/151/2014-2015	70,800.00
	Mishal Hardware	supply of various buiding materials- kiptuno cattle dip	30/1/2017	5&9	BRCG/TNR/151/2014-2015	11,340.00
	Mishal Hardware	supply of various buiding materials- kaptiegan cattle dip	24/3/2017	11&12	BRCG/TNR/151/2014-2015	234,240.00
	Mishal Hardware	supply of various buiding materials- Sossion cattle dip	4/2/2017	6	BRCG/TNR/151/2014-2015	163,040.00
	Mishal Hardware	supply of various buiding materials- moringwo cattle dip	24/2/2017	8	BRCG/TNR/151/2014-2015	13,420.00
	Mishal Hardware	supply of various buiding materials- kamngoech cattle dip	16/2/2017	7	BRCG/TNR/151/2014-2015	14,290.00

	Koibos General merchants	Supply of 8,000bales hay	16/6/2017	100	BRCG/TNR/360/2016-2017	4,000,000.00
	tibet Kenya Ltd	Renovation of Boito cattle dip	6/6/2017	0131	BRCG/QTN/053/2015-2016	477,112.00
Education	Josbyl Kenya Ltd	ECD Classrooms	25/2/2017		BRCG/TNR/175/2016-2017	801,861.60
	Beak Solutions ltd	Supply and Installation of LAN cabling and metal tranking	12/6/2017	033	BRCG/QTN/237/2016-2017	814,000.00
Environment	Crystal management investment	Supply of Vertiver grass			BRCG/QTN/285/2016-2017	988,000.00
	Recafric General Supplies	Supply of Quarry and H/ware materials	23/6/2017	034	BRCG/QTN/132/2016-2017	678,887.00
	Cheboi construction	Eco toilet	8/12/2016	087	BRCG/TNR/192/2014-2015	1,025,075.76
Health	Milda Agencies	3 rd payment for proposed erection and Completion of Kabiyet Dispesary	23/6/2017	1011	BRCG/TNR/356/2014-2015	332,108.00
Lands	Geomaestro Consult Africa	Payment for Kabarnet Integrated Urban Development Plan	11/5/2017		BRCG/TNR/LHUD/293/2016-2017	5,812,017.60
Office of the Govern	Fair Knot Investment	Proposed erection and Construction of Kisanana Ward administration office	23/6/2017	014	BRCG/TNR/154/2014-2015	1,071,427.60
Tourism	Salawa Metal works and renovators	Construction of market shadesextension at kabarnet	22/6/2017	169	BRCG/QTN/285/2016-2017	1,224,797.60
nsport and Infrastruc	Bidicon Engineering Co. Ltd	Construction of Kakwane Road	19/5/2017	143	BRCG/TNR/83/2016-2017	1,810,500.00
	Sailer Investment Ltd	Pemwai -Seretunin road	29/5/2017	2017010	BRCG/T&I/TNR/263/2016-2017	1,931,052.00
	Gidly enterprises Ltd	Construction of Kurumbopsoo Box Culvert	17/5/2017	1652	BRCG/T&I/417/2015-2016	2,054,887.00
	Solar Link Technologies	Maintenance of Kaprogonya-Sachangwan road	23/6/2017	306	BRCG/T&I/TNR/317/2016-2017	3,060,720.00
	Twuai Ltd	Construction of Kenoiyo-Kapchesoiyo-Kewamoi road	6/6/2017	2	BRCG/TNR/154/2016-2017	3,351,900.00
water and Irrigation	Inter ally Engineering Co. Ltd	Pump testing of Igure, Orinie and Lelen bore holes	29/5/2017	1	BRCG/QTN/W&I/066/2016-2017	1,077,000.00
	Zebra Builders Ltd	Supply and laying of assorted pipes- Sangarau water project	26/6/2017	111	BRCG/C/090	585,900.00
	Big Brothers Ventures	Construction of Division Boxes and road crossings for Perkerra extensions	31/5/2017		BRCG/W&I/QTN/132015-2017	295,955.00
Youth and Gender	Triumph construction Ltd	kabarnet stadium Boundary wall	23/6/2017	0043	BRCG/TNR/300/2013-2014	2,315,445.71
	Zeegen Construction Co. ltd	Eco toilet	20/6/2017	2	BRCG/TNR/342/2014-2015	858,864.00
	Damatek Buliding Contractors	Upgrading of Visa Oshwal primary field		166	BRCG/T&I/TNR/417/2015-2016	797,291.00
	Kamaruso Investment Ltd	proposed upgrading of Torongo Primary School playing field	5/5/2017	105	BRCG/QTN/243/2016-2017	899,000.00
Total						**47,248,029.34**