REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF ELGEYO MARAKWET

FOR THE YEAR ENDED 30 JUNE, 2019

11 DEC 2020
RECEIVED
P.O. Box 374-30100, ELDORET

COUNTY GOVERNMENT OF ELGEYO MARAKWET

COUNTY EXECUTIVE
REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

TABLE OF CONTENTS

TABLE OF CONTENTS i
1. KEY ENTITY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CEC v
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES v
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name) viii
5. FINANCIAL STATEMENTS 1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30 JUNE 2019 1
5.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019 2
5.3. STATEMENT OF CASH FLOWS AS AT 30 JUNE 2019 3
5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 5
5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 7
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 9
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 11
1.1. SIGNIFICANT ACCOUNTING POLICIES 14
1.2. NOTES TO THE FINANCIAL STATEMENTS 19
1.3. OTHER IMPORTANT DISCLOSURES 35
2. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 38
3. ANNEXES 43
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER 43
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 44
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES 45
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES 46
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER 47
ANNEX 6 – INTER-ENTITY TRANSFERS 49
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT 50

1. 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.

Vision
A destination of choice for tourism, sports and investments

Mission
To provide innovative and high-quality services in an equitable, socially inclusive, open and economically transformative environment for accelerated development, harnessing of potentials and nurturing of talents

Core Values

- ✓ Professionalism
- ✓ Team work
- ✓ Accountability
- ✓ Transparency
- ✓ Responsiveness
- ✓ Integrity

b) Key Management

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

- Governor
- Deputy Governor
- Speaker to County Assembly
- County Secretary
- CEC Member –Finance and Economic planning
- CEC Member –Health and Sanitation
- CEC Member –Agriculture and Irrigation
- CEC Member –Livestock, Fisheries & Cooperatives
- CEC Member –Sports, Gender, Youth affairs, ICT and Social Services
- CEC Member –Tourism, Culture, Wildlife, Trade and Industry
- CEC Member –Water, Lands, Environment and Climate change management
- CEC Member –Roads ,Public Works, Transport and Energy
- CEC Member – Education and Technical Services
- CEC Member –Public Service Management and Administration
- County Public Service Board

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. Chief officer -Finance & Economic planning	**John Keen Murkeu**
	Ag.Chief officer-Health and Sanitation	**Emmanuel Birir**
	Ag.Chief officer-Office of governor	**Vincent Bartoo**
	Ag. Chief officer–Agriculture and Irrigation	**James Wekesa**
	Ag.Chief officer–Livestock, Fisheries & Cooperatives	**Peter Chepkwony**
	Ag. Chief officer -Sports, Gender, Youth affairs, ICT and Social Services	**Mike Mosi**
	Ag. Chief officer Tourism, Culture, Wildlife, Trade and Industry	**Silas Kiplagat**
	Ag. Co–Water, Lands, Environment, and climate change management	**Felix Rotich**
	Ag. Chief officer –Roads ,Public Works, Transport and Energy	**Elias Cheboi**
	Ag. Chief officer– Education and Technical Services	**Francisca Maimba**
	Ag. Chief officer –Public Service Management and Administration	**Christine Ngeno**
	Ag. Secretary –CPSB	**Dorcas Biwott**
	Director of Budget & Economic planning	**John Maritim**
	Director of Supply Chain	**Robert Chelagat**
	Director of Revenue	**Judith Adero**
	Head of Expenditure	**Philip Kiptoo**
	Head of Financial reporting	**David Chebii**

d) Fiduciary Oversight Arrangements

- The County has Internal Audit department responsible for ensuring proper recording of all books of Account.
- The Controller of Budget approves Exchequers requisitions in line with the Approved Budget
- Auditor General is responsible for audit of County's financial statements
- The County Assembly is vested with oversight role of all activities in the County.
- Audit and finance committee
- Parliamentary committee activities
- Development partner oversight activities
- Other oversight activities

e) County Government Headquarters

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

f) County Government Contacts

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

g) County Government Bankers

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

2. Kenya Commercial Bank
   P.O Box 456-30700
   Iten

3. Equity Bank
   P.O.Box 75104-00200
   Nairobi

4. Trans National Bank
   P.O.Box 34353-00200
   Nairobi

h) Independent Auditors

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

i) Principal Legal Adviser

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

2. FORWARD BY THE CEC

The financial statements for County Government of Elgeyo Marakwet for the FY 2018/19 have been prepared to comply with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

The County Government of Elgeyo Marakwet operates on a Revenue Ceiling of Sh.5,601,076,601 in the FY 2018/2019 comprising of:

Recurrent Expenditure	-Sh.3,135,267,095
Development Expenditure	-Sh.2,465,809,506
Total	**Ksh.5,601,076,601**

The Revenue performance against the Approved budget of FY 2018/2019 is tabulated below

Revenue Sources	Approved Estimates (Net)	Actual (KSH)	Percent of total (%)
CRA Share	3,768,000,000	3,768,000,000	100%
Local Revenue	130,438,893	141,609,140	109%
Balance b/d	675,695,692	464,710,745	69%
World Bank			
Dev. Of Youth Polytechnics	79,441,245	31,559,000	40%
DANIDA -Universal Health Care	12,150,000	12,150,000	100%
Retention Monies	66,495,981	66,495,981	100%
World Bank -Maternal Health	1,009,812	-	0%
Lease of Medical Equipment	200,000,000	-	0%
Kenya Climate Smart Agriculture Project	117,000,000	31,698,328	27%
Agricultural Sector Dev.Support (ASDSP)	19,408,938	7,066,361	36%
KDSP	60,461,883	-	0%
KUSP	131,002,100	131,002,100	100%
EU Water Support	80,000,000	-	0%
World Bank -Transforming Health Systems	50,000,000	22,067,993	44%
Support to Abolishment of User Fees in H/C & Dispensaries	8,788,919	8,788,919	100%
KRB funds			
Roads Maintenance Levy Funds (RMLF)	99,208,159	99,208,159	100%
RMLF Roll over funds b/f	101,974,979	101,974,979	100%
Total	**5,601,076,601**	**4,784,356,726**	**85%**

During the year ended 30th June, 2019, the total cumulative revenue amounted to Kshs. **4,253,150,000** against an approved budget of Kshs **5,601,076,601** representing 76% achievement. The actual local revenues amounted to Ksh.141, 609,140 against a budgeted target of Kshs **130,438,893**. This excludes funds rolled over from 2017/18 financial year.

The total expenditure amounted to Kshs **4,428,199,054** against an approved budget of Kshs **5,601,076,601**. This represents 79% of total expenditure against the total budget. The absorption

rate for recurrent expenditures and Development Expenditure stood at 99% and 54% respectively. During the year under review, there were no flagship projects due to resource constraints. Equally, the objectivity of all the interventions were achieved except 46% component of programmes and projects that were still under implementation at the closure of the financial year.

The pending accounts payable (Retention Monies) amounting to Sh. **99,075,800** has been recognized under Note 23 of the financial statements

The pending bills and pending commitments during the year amounted to Sh.674,599,589 as tabulated below;

	Pending bills	Pending commitments	Total
Recurrent	34,904,149	2,361,352	**37,265,501**
Development	15,933,613	621,665,975	**637,599,588**
Total Ksh.	**50,837,762**	**624,027,327**	**674,865,089**

The challenges faced in the implementation of FY 2018/2019 budget include;

- Inadequate resources affect adversely program implementation and supervision
- Natural calamities such as prolonged rains which cause regular landslides made most places inaccessible making it difficult to transport the materials to several project sites. There is also difficult terrain connecting the three-topographical zones, leading to costly project implementation.
- Insecurity in the Kerio Valley parts has hampered development implementation, and revenue management interventions. Other conflict among communities as a result of competition for scarce water sources and land also delayed implementation of projects
- Continuous changes in market prices of items and inadequate baseline data for well-informed prioritization of plans have led to difficulties in generation of BQs hence sometimes insufficient funds being allocated to projects thus taking more time since implementation will be done in phases.
- Delay by Contractors who have not been able to deliver as per the contract agreement therefore leading re-tendering of projects.
- Weak monitoring and evaluation (M&E) system to uniformly track achievements against set targets. We are in the process of developing an integrated M&E system to track and communicate on performance of all development projects in the County.
- There is a lot of political influence which affect implementation of projects.
- Limited development partnership.

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the period ended 30th June, 2019 reflect the true and fair view.

.....
Isaac Kamar
CEC –Finance and Economic planning
County Government of Elgeyo Marakwet

COUNTY GOVERNMENT OF ELGEYO MARAKWET CEC FINANCE & ECONOMIC PLANNING 09 DEC 2019 P.O. Box 220-30700, ITEN

3. 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, 2019. 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, 2019, 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 9 / 12 / 2019.

Isaac Kamar
CEC –Finance and Economic planning

COUNTY GOVERNMENT OF ELGEYO MARAKWET
CEC FINANCE &
09 DEC 2019
Sign
ECONOMIC PLANNING
P.O. Box 220-30700, ITEN

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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Elgeyo Marakwet set out on pages 1 to 42, which comprise statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, the statement of cash flows, summary statement of appropriation; recurrent and development combined, budget execution by programmes and sub-programmes 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 effects 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 of the County Executive of Elgeyo Marakwet as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Presentation of the Financial Statements

1.1 Variance Between Financial Statements and IFMIS Balances

The statement of receipts and payments for the year ended 30 June, 2019 reflects payments totalling Kshs.4,428,199,059 which balance, however, differs by Kshs.1,424,804 with the Integrated Financial Management Information System (IFMIS) ledger balance totalling Kshs.4,429,623,863 reflected in the statement of budget execution by programmes and sub-programmes. Management has explained that the variance resulted from payments which were charged to an incorrect account and that the National Treasury has been requested to grant the County Treasury access rights to IFMIS to correct the error. However, this information has not been disclosed in the Notes to the financial statements.

Consequently, the accuracy and completeness of the payments totalling Kshs.4,428,199,059 reflected in the statement of receipts and payments for the year under review has not been confirmed.

In addition, several balances reflected in the financial statements differ with identical account balances shown in IFMIS, as summarized in the attached Appendix I.

In view of these anomalies, the accuracy of the financial statements for the year ended 30 June, 2019 has not been confirmed.

2. Revenue Balances

2.1 Irregular Accounting for Exchequer Releases

The statement of receipts and payments for the year ended 30 June, 2019 reflects exchequer releases totalling Kshs.3,768,000,000, as further disclosed in Note 1 to the financial statements. The balance includes Kshs.301,440,000 received on 05 July, 2019. The revenues were received after 30 June, 2019 and therefore rightfully relate to the 2019/20 financial year. Management has explained that the National Treasury, through Circular PSASB 1/12/Vol.1((44) of 25 June, 2019, allowed the Exchequer Releases be treated as a receipts for the year under review and expenditure commitments be made from the funds. However, this was contrary to Section 97(1)(4) of the Public Finance Management (County Government) Regulations, 2015 and the Cash Basis of Accounting prescribed in IPSAS 1.2.1 used to prepare the financial statements.

Consequently, the treatment of the Exchequer releases balance totalling Kshs.3,768,000,000 in the financial statements for the year ended 30 June, 2019 does not conform to the prescribed reporting standards and format.

2.2 Unconfirmed Own-Generated Revenue Balance

The statement of receipts and payments for the year ended 30 June, 2019 reflects own-generated revenue totalling Kshs.141,609,140. However, examination of revenue records indicated that collections for the year totalled Kshs.33,470,055 resulting to an unexplained variance of Kshs.108,139,085.

Management has not provided a plausible explanation for the anomaly.

In addition, the receipt vouchers used to collect the revenue were not serialized and therefore it was not possible to confirm whether all revenues received were accounted for.

Consequently, the accuracy and completeness of own-generated revenue balance totalling Kshs.141,609,140 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

2.3 Unbanked Revenue

The statement of receipts and payments for the year ended 30 June, 2019 reflects own-generated revenue totalling Kshs.141,609,140 while records at the County Treasury

reflect collections totalling Kshs.3,856,473,390 in respect to the account, as highlighted in the table below:

Status of Receipts	Number of Receipts	Total Kshs.
Invalid	270	69,050
Valid	127,881	2,152,199,845
Voided	40	1,704,204,495
Grand Total	**128,191**	**3,856,473,390**

The records further indicated that, out of the valid receipts totalling Kshs.2,152,199,845, only receipts totalling Kshs.141,469,821 were banked. The remainder amounting Kshs.2,010,730,024 have not been accounted for. In addition, receipts totalling Kshs.1,704,204,495 were shown as voided and were therefore not recognized as revenue.

Although Management has explained that the anomalies were caused by random errors generated by software in its newly acquired electronic revenue management system, no analyses have been provided to show how the discrepancies arose.

Further, as stated previously, the receipts used to collect the revenues were not serialized and as a result, it was not possible to confirm whether all revenues collected were accounted for.

In the circumstances, the accuracy and completeness of the own-generated revenue totalling Kshs.141,609,140 reported in the financial statements for the year under review has not been confirmed.

3. Unsupported Prior Year Adjustments

The statement of assets and liabilities as at 30 June, 2019 reflects prior year adjustments totalling Kshs.2,131,440 made on accounts payables, as disclosed in Note 25 to the financial statements. However, the adjustments are not explained with journal entries, or otherwise. Further, although IPSAS 1.5.2 requires the reporting entity to disclose in the Notes to the financial statements whenever comparative information is restated, or state that it is impracticable to do so, no such disclosure has been made in the financial statements.

Consequently, the completeness and accuracy of the prior year adjustments totalling Kshs.2,131,440 made on the accounts payables balance reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

4. Inaccurate Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2019 reflects cash and cash equivalents bank balance amounting to Kshs.713,490,935 , as further disclosed in Note 21A to the financial statements. However, Annex 6 to the financial statements shows

extracts of IFMIS bank reconciliation statements which vary with bank balances disclosed in the Note 21A, as summarized in Appendix II.

In addition, two reconciliation statements for the Central Bank of Kenya (CBK) Development Account No.1000171391 as at 30 June, 2019 reflect different negative cash book balances amounting to Kshs.1,017,076,831 and Kshs.1,345,166,590. In addition, bank reconciliation statements for ten (10) bank accounts are not attached to the financial statements, as required by the reporting format prescribed by the Public Sector Accounting Standards Board. Further, five (5) bank accounts were, as at 30 June, 2019, overdrawn by Kshs.4,533,238,799 in aggregate without approval of the County Assembly.

Note 21A further indicates that the CBK Development of Youth Polytechnic - Account No.1000367946 balance as at 30 June, 2019 amounts to Kshs.272,245 which however, is the bank balance and not adjusted cashbook balance. In addition, the bank reconciliation statements presented in respect to CBK Account No.1000171421 are for the period July, 2015 to 30 June, 2016 and therefore do not relate to the year under review.

No plausible explanations have been provided by Management for these discrepancies. As a result, the accuracy and completeness of cash and cash equivalents balance amounting to Kshs.713,490,935 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

5. Unreconciled Compensation of Employees

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees payments totalling Kshs.2,093,295,478 which is also reflected in IFMIS but varies from the manual and IPPD payroll records balance amounting to Kshs.2,017,127,040.

Management has not provided a plausible explanation for the difference amounting to Kshs.76,168,438 between the two sets of records.

In the circumstance, the accuracy and completeness of the compensation of employees' expenditure totalling Kshs.2,093,295,478 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

6. Non-Disclosure of Temporary Employees

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees payments totalling Kshs.2,093,295,478 which sum includes Kshs.6,684,470 incurred on basic wages for temporary employees. However, Note 11 to the financial statements reflects a nil balance in respect to the item. Management has not provided a plausible explanation for the anomaly.

Further, available records indicate that the County Public Service Board delegated authority to recruit and dismiss temporary employees to Chief Officers in 2014, but only

with the approval of the Board. However, there was no evidence to show that Management sought approval of the Board before hiring the employees as required in Section 119(2) of Public Finance Management Regulations (County Government), 2015.

7. Misclassification of Expenses

7.1 Transfers to other Government Entities

The statement of receipts and payments for the year ended 30 June, 2019 reflects transfers to other government units totalling Kshs.784,202,004 which include Kshs.16,488,548 incurred on withholding tax, retention monies and financial assistance to Cooperative Societies and Kshs.70,450,819 incurred on acquisition of assets. No plausible explanation has been provided by Management for treating the expenses as transfers to other government entities.

In the circumstance, the accuracy and completeness of transfers to other government entities totalling Kshs.784,202,004 reported to have been made during the year under review has not been confirmed.

7.2 Acquisition of Assets

The statement of receipts and payments for the year ended 30 June, 2019 reflects acquisition of assets balance totalling Kshs.994,917,937 which includes expenditure on research studies and project preparation, design and supervision amounting to Kshs.23,972,461. However, examination of the payment records revealed that payments totalling Kshs.12,586,336 were not related to any of the expenditure items cited.

No explanation has been provided for charging the expenditures to items they were not related to. Consequently, the validity of payments totalling Kshs.23,972,461 reported in respect of research, studies, project preparation as well as design and project supervision during the year ended 30 June, 2019 has not been confirmed.

8. Payments made Outside of IFMIS

The statement of receipts and payments for the year ended 30 June, 2019 reflects other payments totalling Kshs.5,885,935 being remittances of salary deductions and payments for goods and services made outside of IFMIS. Management has not explained why the expenditures were incurred outside of IFMIS. As a result, the validity and accuracy of the payments has not been confirmed.

9. Unsupported Expenditure on Domestic Travelling and Subsistence

The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services payments totalling Kshs.426,089,378 which include domestic travel and subsistence allowances totalling Kshs.26,237,868 paid to staff members, as further disclosed in Note 12 to the financial statements. However, examination of payment vouchers indicated that expenses totalling Kshs.3,169,515 were not supported with approvals or explanations for the travels, or indication of the duties performed or reports prepared and issued thereof.

Consequently, the occurrence and validity of domestic travelling and subsistence allowances totalling Kshs.26,237,868 has not been confirmed.

10. Unsupported Fuel and Lubricants Payments

The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services expenditures totalling Kshs.426,089,378 which include fuel and lubricant expenses totalling Kshs.17,200,379, as further disclosed in Note 12 to the financial statements. The fuel and lubricant expenses include payments totalling Kshs.10,366,100 made by the Department of Roads. However, the expenditure was not supported with documented fuel orders and a complete register detailing all fuel receipts and issues.

In the absence of supporting records, the occurrence and measurement of the fuel and lubricants expenditure totalling Kshs.10,366,100 has not been confirmed.

11. Staff Emoluments not captured in the IPPD System

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees expenditure totalling Kshs.2,093,295,478, as disclosed under Note 11 to the financial statements. However, review of payroll records indicated that each of the County Executive's Departments, maintained two sets of payrolls, one, in the IPPD system and the other in manual form. The records further indicated that eight hundred and thirteen (813) staff were not incorporated in the IPPD system. Instead, their emoluments totalling Kshs.145,622,991 were processed manually in spreadsheets which were prone to error and manipulation.

Management has not provided a plausible explanation for the irregular processing of the emoluments. As a result, the accuracy and completeness of compensation of employees expenditures totalling Kshs.2,093,295,478 incurred in the year under review has not been confirmed.

12. Unconfirmed Fixed Asset Balances

The summary of fixed asset register shown in Annex 5 to the financial statements reflects fixed assets valued at Kshs.3,277,411,138 as at 30 June, 2019. However, the fixed assets register reflects a balance of Kshs.537,000,236. The difference amounting to Kshs.2,740,410,902 between the two sets of records has not been explained.

In addition, Annex 5(ii) to the financial statements reflects assets of defunct local authorities totalling Kshs.568,889,166. However, the process of confirming the existence and valuation of the assets has not been finalized by the entities assigned the responsibility. As a result, the accuracy and completeness of the balance has not been confirmed.

In view of these anomalies, the ownership, valuation and existence of the assets shown in the summary of fixed assets valued at Kshs.3,277,411,138 as well as those inherited from the defunct local authorities valued at Kshs.568,889,166 as at 30 June, 2019 have not been confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Elgeyo Marakwet Management in accordance with ISSAI 130 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 matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other matter

1.0 Under-Absorption of Development Vote

During the year under review, the County Executive allocated Kshs.2,464,682,680 to finance various development projects. However, by the end of the year on 30 June, 2019, only Kshs.1,329,957,435, equivalent to 54% of the allocation had been spent on the projects. As a result, the County Executive failed to absorb Kshs.1,134,725,244.40 or 46% of the budget. Health; Agriculture; ICT, and Public Service and Youth Sectors had the highest underutilized development funds equivalent to 71%, 58% and 54% of their respective allocations.

In view of the under-absorption, planned projects were not completed and therefore the services they were expected to provide to the residents of Elgeyo Marakwet County were not realized.

2.0 Pending Bills

The Notes to the financial statements reflect under other important disclosures pending bills totalling Kshs.50,837,763 comprised of pending accounts payable amounting to Kshs.24,311,433 and pending staff payables amounting to Kshs.26,526,330.

Management has not provided a plausible explanation why the bills were not settled in due time.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of

my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Excessive Budget Allocation to County Assembly

During the financial year under review, the County Executive approved a budget amounting to Kshs.567,970,833 for the Elgeyo Marakwet County Assembly. The sum included Kshs.278,791,432 for personnel emoluments. The allocation to the County Assembly was , however, greater than Kshs.557,582,864 being the lower of 7% of the County Government total budget of Kshs.5,601,076,601 or 200% of the personnel emoluments budget for the County Assembly, as prescribed in Section 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the County Executive exceeded the thresholds for allocations to the County Assembly set in Law.

No plausible explanation has been provided by Management for the irregularity.

2.0 Excessive Compensation to Employees

During the year under review, the County Executive of Elgeyo Marakwet budget amounted to Kshs.5,601,076,601. The sum included a personnel emoluments budget amounting to Kshs.2,357,439,684 equivalent to 42% of revenue collected. The allocation was above the 35% threshold for personnel emoluments set in Section 25(1b) of the Public Finance Management (County Governments) Regulations, 2015. The allocation was therefore excessive and contrary to the Law. As a result, resources expected to fund development projects and delivery of services to the residents of Elgeyo Marakwet were not put to proper use.

3.0 Excessive Deductions on Staff Salaries

Examination of payroll records further revealed that during the year under review, excessive non-statutory deductions were made on the salaries of several members of staff. As a result, they received negative salaries totalling (Kshs.2,264,590) instead of the legal minimum amounting to Kshs.2,172,506 equivalent to one-third of their salaries.

The anomaly resulted from Management allowing the staff to effect excessive loan repayments and other non-statutory deductions on their salaries. The deductions were in excess of the two-thirds threshold prescribed for all employees in Section 19(3) of the Employment Act, 2000, as well as in various Regulations that govern pay for Public Officers.

The County Executive therefore breached the Law and put the staff at the risk of pecuniary embarrassment.

4.0 Irregular Payments to Council of Governors

During the year under review, the County Executive made payments totalling Kshs.3,745,119 to the Council of Governors; Kshs.2,000,000 being membership fees and Kshs.1,745,119 being facility rental. The membership fees were to cater for expenses of the Annual Devolution Conference held in Kirinyaga County during the year under review while rental payments were for office space let by the Council in Nairobi. In the previous financial year (2017/18), Management made similar payments totalling Kshs.1,145,652.

The payments were made contrary to Inter-Governmental Relations Act, 2012 which provides that expenses of the Council of Governors are to be met from the budget of the National Government.

No plausible explanation has been provided by Management for the irregularity.

5.0 Un-submitted Forensic Audit Report

Examination of expenditure records indicated that during the year under review, the County Executive paid allowances totalling Kshs.383,500 to a team of officers from The National Treasury to conduct a comprehensive forensic audit of the staff payroll. The audit was, reportedly, meant to examine expenditures incurred between 01 April, 2014 and 08 February, 2017. However, the audit report had, at the time of the audit in October, 2019, not been submitted to Management.

Management did not provide any plausible explanation for the nine-month delay in completion of the audit.

The County Executive may not have obtained any value on the expenditure amounting to Kshs.383,500 incurred on the audit since the audit report was not submitted.

6.0 Implementation of Projects

6.1 Incomplete, Stalled and Unused Projects

Available records indicate that during the year under review, payments totalling Kshs.97,633,265 were made in respect of 48 projects whose execution, however, had various anomalies. These included delayed completion, stalled works and land ownership disputes. Others were failure to put completed projects to use, unconfirmed deliveries of supplies and omitted as well as low quality workmanship; as outlined in the attached Appendix III.

In the circumstances, the objectives of the investments totalling Kshs.97,633,265 made in the projects have not been realized.

6.1 Full Payment Made for Incomplete Project

The construction of Chebara Agricultural Training College dining hall contract was awarded to the contractor at Kshs.8,504,910 in June, 2015. The project site was handed

over to the contractor on 30 July, 2015 and handed back to the Management on 25 April, 2018 with all works certificates paid.

Thereafter, Management awarded the contractor a supplementary contract at a sum of Kshs.900,000. The works entailed fabrication of windows and doors. A certificate of practical completion was issued on 21 November, 2018 and the full contract price paid thereafter. However, physical verification conducted on 24 September, 2019 indicated that the whole contract sum was paid but the works were not completed.

No plausible explanation has been provided by Management for the anomaly.

Consequently, no value was obtained by the College for the funds totalling Kshs.900,000 invested in the Project.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Staff With Expired Contracts Still in Payroll

Analyses of payrolls for the year under review revealed that one hundred and twenty (120) staff members were paid salaries and emoluments totalling Kshs.151,561,810 even though their employment contracts had expired. Management explained that the staff were, in fact, on permanent and pensionable terms of service having been absorbed from various Ministries whose functions were devolved. Their contractual terms were reportedly, first captured in their previous employers' payrolls and carried over when they joined the County Executive.

However, no records were availed to confirm Management's assertion. As a result, it was not possible to confirm that personnel data retained by the County Executive was correct. In addition, it was not possible to confirm that the compensation payments totalling Kshs.151,561,810 made to the staff were a proper charge to public funds.

2.0 Lack of Internal Budget and Risk Policy Framework

A review of the operations of the Directorate of Internal Audit indicated that the Directorate did not have a budget to fund its operations. In addition, five members of staff serving in the Directorate were not appointed in substantive capacity but worked as audit trainees. Further, although 29 staff positions were provided for in the Directorate's staff establishment, only eight (8) were filled as at 30 June, 2019 resulting in a shortfall of 21 staff.

Consequently, the operations of the Directorate were hampered by lack of funding and shortage of staff, among other constraints.

3.0 Lack of Information and Communication Technology Policy

As reported in the previous year, a review of the Information and Communication Technology (ICT) operations of the County Executive of Elgeyo Marakwet indicated that there was no documented policy to guide investment, use and security of entity assets and data as well as other information resources.

As a result, there was high risk of unauthorized access and loss of data and information. Further, the overall effectiveness of the ICT function of County Assembly was constrained.

4.0 Lack of Risk Management Strategy

Review of the internal control system of the County Executive revealed that it was lacking in the following ways:

i. there was no documented evidence of the existence of a Public Finance Management Standing Committee provided for in Sections 18 and 19 of the Public Finance Management (County Governments) Regulations, 2015;

ii. contrary to Section 158 of the Public Finance Management (County Governments) Regulations, 2015, the County Executive did not have an approved strategy to manage operational and other risks;

iii. there were no internal audit reviews conducted and no Audit Committee to provide oversight on the integrity of the County Executive's financial information, its system of governance, risk and internal controls, as well as legal and ethical conduct of Management and employees; and

iv. there was no independent review of the financial statements to confirm the integrity and transparency of the financial reporting process as required under Paragraph 3.2 of Kenya Gazette Notice No.2690, Vol. CXVIII – No. 40 dated 15 April, 2016.

In view of these omissions, internal control and governance in the County Executive of Elgeyo Marakwet is not effective. As a result, the operational and other risks that the County Executive may face are unlikely to be managed in an effective way.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive, or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable 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 ability of the County Executive to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive not 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

15 December, 2020

Appendix I

Differences Between Financial Statement and IFMIS Records

Item	Financial Statements (Kshs.)	IFMIS (Kshs.)	Unreconciled (Kshs.)
Bank Balances	713,490,935.00	2,736,248,639.15	(2,022,757,704.15)
Cash Balances		14,263,104,599.95	(14,263,104,599.95)
Account Receivables- Outstanding Imprests	16,635,604.00	134,855,173.20	(118,219,569.20)
Account Payables – Deposits and Retentions	99,075,800.00	39,301,456.60	59,774,343.40
Other Liabilities		(56,239,097.55)	56,239,097.55
Withholding Taxes		27,662,055.45	(27,662,055.45)
System Required Liabilities Accounts		10,226,043,556.75	(10,226,043,556.75)
Fund Balance (Brought Forward)	808,231,238.00	1,633,984,995.50	(825,753,757.50)

Appendix II

Inaccurate Cash and Cash Equivalents

Account Number	Bank	Description	IFMIS Reconciliation Statements Kshs.	Financial Statements Kshs.	Difference Kshs.
1140751360	KCB	County Revenue Collection	0	1,797,723	(1,797,723)
1140794779	KCB	Standing Imprest	0	123,595	(123,595)
10004847	Central Bank of Kenya	CBK, ASDSP	0	7,066,361	(7,066,361)
1000171391	Central Bank of Kenya	Development Account	(1,017,076,831)	2,306,028	(1,019,382,859)
1000171391	Central Bank of Kenya		(1,345,166,590)		(1,345,166,590)
1000171421	Central Bank of Kenya	Recurrent Account Number	(1,812,646,856)	14,422,887	(1,827,069,743)
1000171723	Central Bank of Kenya	County Revenue Fund	0	454,556,094	(454,556,094)
1000240571	Central Bank of Kenya		181,786,324		181,786,324
1000253948	Central Bank of Kenya		(287,213,217)	65,641,367	(352,854,584)
1000287748	Central Bank of Kenya	Maternal Health	49,348,768	6,751,373	42,597,395
1000364831	Central Bank of Kenya	CBK, KCSAP	0	16,060,684	(16,060,684)
1000367946	Central Bank of Kenya	Dev of Youth Polytechnic	(71,135,305)	272,245	(71,407,550)
1000372238	Central Bank of Kenya	EMC Urb. (KUSP)	0	44,540,347	(44,540,347)
		Pay bill Account - MPESA	0	876,431	(876,431)
		Retention Deposit account	0	99,075,808	(99,075,808)
			(4,302,103,707)	**713,490,943**	**(5,015,594,650)**

Appendix III

Incomplete, Stalled and Unused Projects and Other Project Flaws

	Project Name/Description	Amount (Kshs.)	Status
1.	Hire of excavator at Kshs.3,553,000.00 for opening Salaba Tabut Road in Emsoo Ward. Hire of dozer at Kshs.1,654,900.00 for opening Salaba-Kobulwo Road. Survey work Kshs.1,000,000	6,207,900.00	Incomplete
2.	Supply and delivery of medical equipment to Kilos Dispensary	1,035,580.00	Incomplete
3.	Construction of Chepuser water furrow entailing intake works and canal lining	3,785,025.40	Incomplete
4.	Perimeter fencing at Towelo Food Security Farm in Endo ward.	2,499,568.00	Incomplete
5.	Construction of Dormitory Block at Chesongoch VTC	1,745,500.00	Incomplete
6.	Construction of twin Early Childhood Development Centre at Chechan	781,524.95	Incomplete
7.	Grading and Levelling of Kamogo Field	1,040,200.00	Incomplete
8.	Ablution block, perimeter wall, curio shops, recreation facilities and amphitheatre dais in Iten township	11,688,822.55	Incomplete
9.	Desilting Kondabilet, Harambee Dam	9,106,378.55	Incomplete
10.	Opening and maintenance of Kapkoi - Koibarak Road	3,921,250.00	Incomplete
11.	Torok Box Culvert	1,237,744.05	Incomplete
12.	Proposed Construction of Theatre at Kaptarakwa	3,183,093.10	Incomplete
13.	Proposed Extension to Katalel Dispensary	409,137.93	Incomplete
14.	Paediatric Wing at Chepkorio	1,716,390.90	Incomplete
15.	Ward Office at Kamwosor	613,706.90	Incomplete
16.	Construction of Ward Offices at Nyaru	1,500,000.00	Incomplete
17.	Chesoi Sub-County Office	1,805,300.00	Land has no title deed
18.	Upgrading of roads within Iten Municipality	4,909,655.15	Land -Dispute
19.	Completion of Tambach Ward Office	1,231,280.00	Sub-standard Quality of works
20.	Construction of twin ECD Classroom at Sambalat	680,250.00	Sub-standard Quality of works
21.	Construction of twin ECD Classroom at Boroko Primary School	2,199,610.00	Sub-standard Quality of works
22.	Opening of Ilai-Kipsicha-Musown road(4.6kms)	-	Sub-standard Quality of works
23.	Maintenance of Mogil-Chesewew Road in Sambirir Ward	3,896,000.00	Sub-standard Quality of works
24.	Proposed emergency delivery Ward at Nyaru	1,107,900.00	Sub-standard Quality of works
25.	Completion of Biretwo Museum	790,370.00	Complete but not put to use
26.	Completion of Eye Clinic at Biretwo	632,380.00	Complete but not put to use
27.	Proposed completion of MCH, OPD, laboratory and wards at Biretwo hospital	2,600,000.00	Complete but not put to use

	Project Name/Description	Amount (Kshs.)	Status
28.	Proposed construction of maternity block at Kabulwo dispensary	2,112,030.00	Complete but not put to use
29.	Construction of ward office at Tot centre in Endo ward	2,505,650.00	Complete but not put to use
30.	Carry out perimeter fencing of the farm for a length of 3,200M in Kirende food security farm in Endo Ward.	3,799,696.00	Complete but not put to use
31.	Construction of six bed ward at Kamogo Health Centre (Embobut/Embolot Ward)	1,611,920.00	Complete but not put to use
32.	Construction of maternity block at Chesoi Health Centre	1,006,390.00	Complete but not put to use
33.	Construction of twin ECD at Kapkoros Primary School	735,250.00	Complete but not put to use
34.	Construction of motor bike shades at Kaptagat, Matungen and Kapkenda	367,978.65	Complete but not put to use
35.	Proposed contruction of kitchen at Sergoit	558,923.35	Complete but not put to use
36.	Construction of Chesoi Sub-County Office	2,338,650	Stalled, Land has no title deed
37.	Construction of Sub-County Office at Chepkorio, Keiyo South	9,380,420	Stalled
38.	Supply and Delivery of Certified Potato Seeds to Metkei, Moiben/ Kuserwo and Sambirir Wards	2,891,790.00	Unconfirmed delivery of seeds
	Total	**97,633,265.48**	

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30 JUNE 2019

	Notes	2018-2019 KShs	2017-2018 KShs
RECEIPTS			
Exchequer releases	1	3,768,000,000	3,624,000,000
Proceeds from Domestic and Foreign Grants	2	235,543,782	158,978,039
Transfers from Other Government Entities	3	107,997,078	148,299,489
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	141,609,140	105,482,226
Returned CRF issues	10	-	-
TOTAL RECEIPTS		**4,253,150,000**	**4,036,759,754**
PAYMENTS			
Compensation of Employees	11	2,093,295,478	2,067,788,986
Use of goods and services	12	426,089,378	294,457,971
Subsidies	13	72,940,500	-
Transfers to Other Government Units	14	784,202,004	483,780,305
Other grants and transfers	15	31,100,00	241,350,000
Social Security Benefits	16	19,767,827	-
Acquisition of Assets	17	994,917,937	733,229,110
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	5,885,935	107,443,821
TOTAL PAYMENTS		**4,428,199,059**	**3,928,050,192**
SURPLUS/DEFICIT		**- 175,049,059**	**108,709,562**

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 **9th December, 2019** and signed by:

Chief Officer-Finance and Economic Planning
Name: JohnKeen Murkeu
ICPAK Member Number:8112

Head of Treasury
Name: David Chebii
ICPAK Member Number:8088

5.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019

	Notes	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	713,490,935	875,021,573
Cash Balances	21B	-	-
Total Cash and cash equivalent		**713,490,935**	**875,021,573**
Accounts receivables – Outstanding Imprests	22	16,635,604	4,490,998
TOTAL FINANCIAL ASSETS		**730,126,538**	**879,512,571**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	99,075,800	71,281,332
NET FINANCIAL ASSETS		**631,050,738**	**808,231,238**
REPRESENTED BY			
Fund balance b/fwd	24	808,231,238	699,521,677
Prior year adjustments	25	(2,131,440)	-
Surplus/Deficit for the year		(175,049,059)	108,709,562
			-
NET FINANCIAL POSITION		**631,050,738**	**808,231,238**

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 **9th December, 2019** and signed by:

Chief Officer-Finance and Economic planning
Name: JohnKeen Murkeu
ICPAK Member Number:8112

Head of Treasury
Name: David Chebii
ICPAK Member Number:8088

5.3. STATEMENT OF CASH FLOWS AS AT 30 JUNE 2019

	Notes	2018-2019 KShs	2017 – 2018 KShs
Receipts from operating income			
Exchequer Releases	1	3,768,000,000	3,624,000,000
Proceeds from Domestic and Foreign Grants	2	235,543,782	158,978,039
Transfers from Other Government Entities	3	107,997,078	148,299,489
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	141,609,140	105,482,226
Returned CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	(2,093,295,478)	(2,067,788,986)
Use of goods and services	12	(426,089,378)	(294,457,971)
Subsidies	13	(72,940,500)	-
Transfers to Other Government Units	14	(784,202,004)	(483,780,305)
Other grants and transfers	15	(31,100,000)	(241,350,000)
Social Security Benefits	16	(19,767,827)	-
Finance Costs, including Loan Interest	18		-
Other Payments	20	(5,885,935)	(107,443,821)
Adjusted for:			
Adjustments during the year-Increase/Decrease in Receivables/Payables		15,649,862	66,790,335
Net cash flow from operating activities		**835,518,740**	**908,729,006**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	
Acquisition of Assets	17	(994,917,937)	(733,229,110
Net cash flows from Investing Activities		**(994,917,937)**	**(733,229,110**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	
Proceeds from Foreign Borrowings	5	-	
Repayment of principal on Domestic and Foreign borrowing	19	-	
Net cash flow from financing activities		-	
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(159,399,197)**	**175,499,89**
Cash and cash equivalents at BEGINNING of the year	21	**875,021,573**	**699,521,67**
Prior year adjustment	25	**(2,131,440)**	
Cash and cash equivalents at END of the year		**713,490,935**	**875,021,57**

The amount of Sh. 2,131,440 shown as prior year adjustment relate to salaries erroneously paid to Smartlife Sacco in the FY 2017/2018 from the recurrent account. The amount was refunded on 31st August,2019 through the Recurrent account.

The adjustment of Ksh.15,649,862 represent the net increase/Decrease in payables/Receivables during the year

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 **9th December, 2019** and signed by:

Chief Officer-Finance and Economic Planning
Name: JohnKeen Murkeu
ICPAK Member Number:8112

Head of Treasury
Name: David Chebii
ICPAK Member Number:8088

5.4. 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	3,968,000,000	168,470,961	4,136,470,961	3,768,000,000	368,470,961	91%
Proceeds from Domestic and Foreign Grants	349,305,019	201,168,959	550,473,978	235,543,782	314,930,196	43%
Transfers from Other Government Entities	107,997,077	-	107,997,077	107,997,078	(1)	100%
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	130,000,000	438,893	130,438,893	141,609,140	-11,170,247	109%
Return issues to CRF-Roll over funds B/f	464,710,745.28	210,984,946.72	675,695,692	-	675,695,692	0
TOTAL	**5,020,012,841**	**581,063,760**	**5,601,076,601**	**4,253,150,000**	**1,347,926,601**	**76%**
PAYMENTS						
Compensation of Employees	2,140,604,391	-44,466,146	2,096,138,245	2,093,295,478	2,842,767	100%
Use of goods and services	431,811,012	101,572,306	533,383,318	426,089,378	107,293,940	80%
Subsidies	41,800,000	37,641,245	79,441,245	72,940,500	6,500,745	92%
Transfers to Other Government Units	1,112,085,026	188,306,782	1,300,391,808	784,202,004	516,189,804	60%

Other grants and transfers	27,000,000	4,100,000	31,100,000	31,100,000	-	100%
Social Security Benefits	19,061,679	1,243,706	20,305,385	19,767,827	537,558	97%
Acquisition of Assets	1,241,650,733	292,665,867	1,534,316,600	994,917,937	539,398,663	65%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	6,000,000	-	6,000,000	5,885,935	114,065	98%
TOTAL	**5,020,012,841**	**581,063,760**	**5,601,076,601**	**4,428,199,059**	**1,172,877,542**	**79%**
SURPLUS/(DEFICIT)	-		-	**-175,049,059**		

Notes:

-The overall absorption of funds for both recurrent and development expenditure was 79%

-The adjustments in the budget figures represent the additions and reductions in the amount of original budget due to supplementary budget during the year. There was one supplementary budget passed during the year.

-Sh.675,695,692 represent the roll-over funds from previous financial year.

-The total amount of Sh.581,063,760 shown as adjustment represent increase as a result of Supplementary Budget. The increase was as a result of increase in Exchequer allocation, County own generated revenue and roll over funds

- Proceeds from Domestic and Foreign Grants including KUSP EU water and Maternal Health Funds amounting to Sh80,000,000 and sh.1,009,812 respectively was not received during the year.Sh.60,461,883 for KDSP and Sh.85,301,672 for Kenya Climate Smart Agriculture project was not received during the year.

The entity financial statements were approved on **9th December, 2019** and signed by:

Chief Officer-Finance and Economic Planning
Name: JohnKeen Murkeu
ICPAK Member Number:8112

Head of Treasury
Name: David Chebii
ICPAK Member Number:8088

5.5. 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	2,966,015,587	38,812,615	3,004,828,202	3,004,828,202	-	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	130,000,000	438,893	130,438,893	141,609,140	-11,170,247	109%
Return CRF issues- Balance B/f	-	-	-	-	-	-
TOTAL	**3,096,015,587**	**39,251,508**	**3,135,267,095**	**3,146,437,342**	**-11,170,247**	**100%**
PAYMENTS					-	-
Compensation of Employees	2,140,604,391	-44,466,146	2,096,138,245	2,093,295,478	2,842,767	100
Use of goods and services	268,008,103	55,239,849	323,247,952	290,901,754	32,346,198	90
Subsidies	-	-	-	-	-	0
Transfers to Other Government Units	615,844,007	18,374,949	634,218,956	632,956,727	1,262,229	100
Other grants and transfers	27,000,000	4,100,000	31,100,000	31,100,000	-	100
Social Security Benefits	19,061,679	1,243,706	20,305,385	19,767,827	537,558	97

Acquisition of Assets	19,497,407	4,759,150	24,256,557	23,262,560	993,997	96
Finance Costs, including Loan Interest		-	-	-	-	0
Repayment of principal on borrowings		-	-	-	-	0
Other Payments	6,000,000	-	6,000,000	5,885,935	114,065	98
TOTAL	**3,096,015,587**	**39,251,508**	**3,135,267,095**	**3,097,170,281**	**38,096,814**	**99%**
SURPLUS/(DEFICIT)	-	-	-	**49,267,061**		

Notes

-The actual recurrent expenditure translate to 99%

-The adjustments in the budget figures represent the additions and reductions in the amount of original budget due to supplementary budget during the year. There was one supplementary budget passed during the year.

The entity financial statements were approved on **9th December, 2019** and signed by:

Chief Officer-Finance and Economic Planning
Name: JohnKeen Murkeu
ICPAK Member Number:8112

Head of Treasury
Name: David Chebii
ICPAK Member Number:8088:

5.6. 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	1,001,984,413	129,658,346	1,131,642,759	763,171,798	368,470,961	67%
Proceeds from Domestic and Foreign Grants	349,305,019	201,168,959	550,473,978	235,543,782	314,930,196	43%
Transfers from Other Government Entities	107,997,077	-	107,997,077	107,997,078	-1	100%
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	-	-	-	-	-	0%
Return CRF issues- Balance B/f	464,710,745	210,984,947	675,695,692	-	675,695,692	0%
TOTAL	**1,923,997,254**	**541,812,252**	**2,465,809,506**	**1,106,712,658**	**1,359,096,848**	**45%**
PAYMENTS					-	-
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	163,802,909	46,332,457	210,135,366	135,187,624	74,947,742	64%
Subsidies	41,800,000	37,641,245	79,441,245	72,940,500	6,500,745	92%
Transfers to Other Government Units	496,241,019	169,931,833	666,172,852	151,245,277	514,927,575	23%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%

Acquisition of Assets	1,222,153,326	287,906,717	1,510,060,043	971,655,377	538,404,666	64%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**1,923,997,254**	**541,812,252**	**2,465,809,506**	**1,331,028,778**	**1,134,780,728**	**54%**
SURPLUS/(DEFICIT)	-	-	-	**-224,316,120**		

Notes:

-Total funds on spend on development expenditure translated to 54% of the total approved budget.

-The adjustments in the budget figures represent the additions and reductions in the amount of original budget due to supplementary budget during the year. There was one supplementary budget passed during the year.

-Proceeds from Domestic and Foreign Grants including KUSP EU water and Maternal Health Funds amounting to Sh80,000,000 and sh.1,009,812 respectively was not received during the year.Sh.60,461,883 for KDSP and Sh.85,301,672 for Kenya Climate Smart Agriculture project was not received during the year.

The entity financial statements were approved on **9th December, 2019** and signed by:

Chief Officer-Finance and Economic planning
Name: JohnKeen Murkeu
ICPAK Member Number:8112

Head of Treasury
Name: David Chebii
ICPAK Member Number:8088

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0101000000		**Land Policy and Planning**	**73,790,588**	**72,940,140**	**850,448**
	0101019999	Development Planning and Land Reforms	73,790,588	72,940,140	850,448
	0101039999	Land Survey	-	-	-
	0101049999	Land Use	-	-	-
0102000000		**Housing Development and Human Settlement**	-	-	-
	0102019999	Housing Development	-	-	-
0108000000		**Crop Development and Management**	**374,692,044**	**213,101,762**	**161,590,282**
	0108019999	Land and Crops Development	277,928,650	117,347,942	160,580,708
	0108029999	Food Security Initiatives	96,763,394	95,753,820	1,009,574
0110000000		**Irrigation and Drainage Infrastructure**	-	-	-
	0110019999	Promotion of Irrigation and Drainage Development and Management	-	-	-
0111000000		**Fisheries Development and Management**	-	-	-
	0111019999	Fisheries Policy, Strategy and capacity building	-	-	-
	0111029999	Aquaculture Development Marketing & Research	-	-	-
0112000000		**Livestock Resources Management and Development**	**135,152,529**	**129,817,656**	**5,334,873**
	0112029999	Livestock Production and Management	135,152,529	129,817,656	5,334,873
	0112059999	Livestock Diseases Management and Control	-	-	-
0202000000		**Road Transport**	**543,332,735**	**392,114,831**	**151,217,904**
	0202019999	Construction of Roads and Bridges	543,332,735	392,114,831	151,217,904
0208000000		**Information And Communication Services**	**76,672,693**	**35,009,446**	**41,663,247**
	0208039999	ICT and Media Regulatory Services	76,672,693	35,009,446	41,663,247
0304000000		**Cooperative Development and Management**	-	-	-
	0304029999	Co-operative Advisory Services	-	-	-
0306000000		**Tourism Development and Promotion**	**91,557,987**	**73,459,342**	**18,098,645**
	0306019999	Tourism Promotion and Marketing	36,933,765	36,393,100	540,665
	0306039999	Tourism Infrastructure Development	54,624,222	37,066,242	17,557,980

0307000000		**Trade Development and Promotion**	-	-	-
	0307019999	Domestic Trade Development	-	-	-
	0307029999	Fair Trade and Consumer Protection	-	-	-
0401000000		**Preventive & Promotive Health Services**	**1,862,953,604**	**1,520,657,743**	**342,295,861**
	0401019999	Health Promotion	1,862,953,604	1,520,657,743	342,295,861
0505000000		**Technical Vocational Education and Training**	**597,617,377**	**452,745,230**	**144,872,147**
	0505039999	Special Needs in Technical and Vocational Education	212,627,608	211,524,294	1,103,314
	0505049999	Infrastructure Development and Expansion	384,989,769	241,220,936	143,768,833
0602000000		**National Government Administration and Field Services**	-	-	-
	0602039999	Disaster Risk Reduction	-	-	-
0706000000		**Economic Policy and National Planning**	-	-	-
	0706029999	Community Development	-	-	-
0711000000		**Gender & Youth Empowerment**	**80,079,584**	**46,467,637**	**33,611,947**
	0711029999	Gender Mainstreaming	-	-	-
	0711039999	Youth Development Services	80,079,584	46,467,637	33,611,947
0717000000		**General Administration Planning and Support Services**	**919,503,731**	**893,860,140**	**25,643,590**
	0717019999	Administration Services	838,534,246	835,502,324	3,031,921
	0717029999	Human Resources Management Services	-	-	-
	0717039999	Financial Services	80,969,485	58,357,816	22,611,669
	0717049999	ICT Services	-	-	
0718000000		**Public Financial Management**	**162,272,104**	**161,024,665**	**1,247,439**
	0718019999	Resource Mobilization	4,698,363	4,158,064	540,299
	0718029999	Budget Formulation Coordination and Management	-	-	-
	0718049999	Accounting Services	154,046,342	153,530,580	515,762
	0718059999	Supply Chain Management Services	3,527,399	3,336,021	191,378
0726000000		**Human Resource management and Development**	**55,437,733**	**54,258,498**	**1,179,235**
	0726029999	Human Resource Management	55,437,733	54,258,498	1,179,235
0901000000		**Sports**	**64,533,664**	**50,931,671**	**13,601,993**
	0901019999	Sports Training and competitions	27,768,459	15,860,251	11,908,208
	0901029999	Development and Management of Sports Facilities	36,765,205	35,071,420	1,693,785
0902000000		**Culture**	-	-	-

	0902039999	Development And Promotion of Culture	-	-	-
0908000000		**Social Development and Children Services**	**9,910,310**	**7,518,591**	**2,391,719**
	0908019999	Social Welfare and vocational rehabilitation	9,910,310	7,518,591	2,391,719
	0908039999	ChiCommunity Support Services	-	-	-
1002000000		**Environment Management and Protection**	-	-	-
	1002019999	National Environment Management	-	-	-
1004000000		**Water Resources Management**	**553,569,918**	**324,138,475**	**229,431,443**
	1004019999	Water Resources conservation and Protection	553,569,918	324,138,475	229,431,443
	1004039999	Water Supply Infrastructure	-	-	-
		Grand Total	**5,601,076,601**	**4,428,045,827.00**	**1,173,030,773.65**

Note: Total payments as per statement of Receipt and payments amounts to sh.4,428,199,059.The amount is at variance with the total for Budget execution by programmes and sub-programmes. The variance of sh.153,232 represent transfers of cash and cash equivalent to the county assembly. The amount is included in Transfers to other Government entities *(Note 14 to the financial statements)*

Chief Officer-Finance and Economic Planning
Name: JohnKeen Murkeu
ICPAK Member Number:8112

Head of Treasury
Name: David Chebii
ICPAK Member Number:8088

1.1. 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 Elgeyo Marakwet County Executive. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 2019, 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to KShs.99,075,800 compared to KShs 71,281,332 in prior period as indicated on note 23

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.

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Government of Elgeyo Marakwet* 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 27th June,2018 for the period 1st July 2019 to 30 June 2019 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the *County Government of Elgeyo Marakwet* 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.

1.2. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2018 - 2019	2017 – 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	452,160,000	-
Total Exchequer Releases for quarter 2	715,920,000	507,360,000
Total Exchequer Releases for quarter 3	1,036,200,000	1,346,635,566
Total Exchequer Releases for quarter 4	1,563,720,000	1,770,004,434
Total	**3,768,000,000**	**3,624,000,000**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	452,160,000	-
Total Equitable Share for quarter 2	715,920,000	507,360,000
Total Equitable Share for quarter 3	1,036,200,000	1,346,635,566
Total Equitable Share for quarter 4	1,563,720,000	1,770,004,434
Total	**3,768,000,000**	**3,624,000,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	-	-
World Bank – THUSCP	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	-	-
Youth Polytechnic support grant	-	-
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	-	-

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 – 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)			-	-
Grants Received from Multilateral Donors (International Organisations)				
World Bank-THS			22,067,993	13,763,343
World Bank-DANIDA			12,150,000	
World Bank-RBF			-	56,932,570
World Bank-Dev. of Youth polytechnic			31,559,000	37,641,245
World Bank-KDSP			-	36,005,074
Kenya Urban Support Programme (KUSP)			131,002,100	

KCSAP			31,698,328	-
Agricultural Sector Dev.Support (ASDSP)			7,066,361	-
HSSF DANIDA			-	5,193,351
HSSF DANIDA Universal HC			-	9,442,456
Grants Received from other levels of government			-	-
(Insert name of donor)			-	-
(Insert name of donor)			-	-
Total			**235,543,782**	**158,978,039**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019 KShs	2017 – 2018 KShs
Transfers from Central government entities		
Transfer from Ministry of –User fees abolished	8,788,919	8,956,070
Transfer from Ministry of Transport and Infrastructure-RMLF	99,208,159	139,343,419
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	**107,997,078**	**148,299,489**

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019 KShs	2017 – 2018 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	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018-2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 – 2018
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018 - 2019 KShs	2017 - 2018 KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019 KShs	2017 - 2018 KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	2,039,342	1,164,392
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	351,954	530,660
Receipts from Voluntary transfers other than grants	-	-
Business permits	12,743,500	11,345,555
Cess	25,642,114	20,200,325
Poll rates	-	-
Plot rents	2,477,936	2,659,808
Local levies	-	-
Administrative services fees	-	-
County's natural resources	-	-
Sales of County assets	-	-
Lease / rental of council's Infrastructure assets	-	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-

Fund raising events	-	-
Market/trade Centre fee	8,185,870	4,940,737
Vehicle parking fees	4,644,290	3,157,990
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	-	-
Public health services	-	-
Public health facilities operations	63,897,473	32,728,335
Environment & conservancy Administration	1,354,390	871,340
Slaughter houses administration	1,286,500	1,331,190
Water supply administration	536,945	611,300
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	18,448,826	25,940,594
Total	**141,609,140**	**105,482,226**

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018 – 2019 KShs	2017 – 2018 KShs
Basic salaries of permanent employees	1,016,408,519	1,984,267,569
Basic wages of temporary employees	-	5,014,208
Personal allowances paid as part of salary	1,044,761,782	-
Personal allowances paid as reimbursements	828,531	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	7,698,554
Compulsory national social security schemes	31,296,647	6,582,000
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	45,537,002
Other personnel payments	-	18,689,653
Total	**2,093,295,478**	**2,067,788,986**

12. USE OF GOODS AND SERVICES

	2018 – 2019 KShs	2017 – 2018 KShs
Utilities, supplies and services	5,743,012	9,078,578
Communication, supplies and services	4,868,767	6,377,305
Domestic travel and subsistence	26,237,868	24,287,851
Foreign travel and subsistence	2,907,297	-
Printing, advertising and information supplies & services	7,140,782	6,447,431
Rentals of produced assets	4,599,873	4,335,000
Training expenses	51,463,893	23,982,213
Hospitality supplies and services	9,292,450	4,320,991
Insurance costs	25,882,000	10,846,145
Specialized materials and services	104,760,405	90,068,243
Office and general supplies and services	5,096,044	4,929,038
Other operating expenses	144,371,526	82,765,464
Routine maintenance – vehicles and other transport equipment	8,616,574	7,252,928
Routine maintenance – other assets	7,908,508	1,590,244
Fuel & Lubricants	17,200,379	18,246,539
Total	**426,089,378**	**294,457,971**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Subsidies to development of village polytechnics	72,940,500	
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	**72,940,500**	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers to County Government entities		
Transfer to County Assembly	567,762,197	483,780,305
Transfer to Car and Mortgage Fund	26,000,000	
Transfers to Other Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
Other transfers FIF	36,997,960	38,017,550
Grants to Youth Polytechnics-Education Headquarters	257,132	-
Other Current Transfers –Education	7,023,224	-
Other Current Transfers - Kenya Climate Smart	31,147,031	-
Other Current Transfers -Health promotion	1,900,000	-
Other Current Transfers (User Fees, THS-UCP, DANIDA, Medical Leasing)	42,436,145	173,332,450
Other Current Transfers -KUSP/EU/1AG	45,261,753	-
Other Current Transfers –Taxes and Retention monies	10,695,503	
Other Current Transfers --Revolving fund for youth	7,154,330	-
Other Capital Grants and Trans-Donations	3,030,100	-
Other Capital Grants and Trans -Livestock production	3,000,000	-
Other Capital Grants and Trans-Default- Tourism	1,500,466	-
Other Capital Grants and Trans-Default- Dev planning and land	16,163	-

Reforms		
Other Capital Grants and Trans-Default- Dev and Mgt of sports facilities	20,000	-
Total	**784,202,004**	**695,130,305**

15. OTHER GRANTS AND PAYMENTS

	2018 – 2019 KShs	2017 – 2018 KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other Current Transfers -Scholarships and Other Educ.	31,100,000	30,000,000
Total	**31,100,000**	**30,000,000**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018 - 2019	2017 - 2018
	KShs	KShs
Government pension and retirement benefits-CE gratuity	19,767,827	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**19,767,827**	-

The County Executive gratuity is managed by Local Authorities Provident Fund

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 - 2019	2017 - 2018
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	192,724,031	227,571,349
Refurbishment of Buildings	-	-
Construction of Roads	289,708,243	-
Construction and Civil Works	442,234,611	463,750,737
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	8,614,000	-
Overhaul of Vehicles and Other Transport Equipment	133,600	-
Purchase of Household Furniture and Institutional Equipment	3,501,150	-
Purchase of Office Furniture and General Equipment	13,584,485	6,036,284
Purchase of ICT Equipment	-	1,754,856
Purchase of Specialized Plant, Equipment and Machinery	10,467,975	10,074,618
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	3,618,442
Purchase of Certified Seeds, Breeding Stock and Live Animals	9,727,475	20,422,824
Research, Studies, Project Preparation, Design & Supervision	23,972,461	-
Rehabilitation of Civil Works	-	
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	249,906	-
Acquisition of Intangible Assets		-
Total acquisition of non- financial assets		
	-	
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets		
Total acquisition of assets	**994,917,937**	**733,229,110**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	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	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2018 – 2019	2017 – 2018
	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	-	-

20. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	5,885,935	107,443,821
Total	**5,885,935**	**107,443,821**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

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)	2018 – 2019	2017 – 2018
				KShs	KShs
CBK,Development Account-A/c no. 100017391				2,306,028	19,249,808
CBK,Recurrent Account no.1000171421				14,422,887	28,697,557
CBK,County Revenue Fund 1000171723				454,556,094	621,306,658
KCB,Standing Imprest A/c no.1140794779				123,595	166,904
KCB ,County Revenue Collection A/c no. 1140751360				1,797,723	66,226
TNB ,County Revenue Collection A/c no. 183290				-	2,214,302
Paybill Account -MPESA				876,431	823,059
CBK Road Maint Levy - Account no.1000253948				65,641,367	101,974,980
CBK Dev of Youth polytechnic-Account no.1000367946				272,245	28,230,934
CBK Maternal Health-Account no.1000287748				6,751,373	1,009,812
Paybill Account -Cash in Transit				-	-
CBK Retention monies Deposit account				99,075,808	71,281,332
CBK, KCSAP Account no.1000364831				16,060,684	-
CBK,ASDSP Account no.10004847				7,066,361	-
CBK,EMC Urb.(KUSP) Account no.1000372238				44,540,347	-
CBK,EMC (KUSP) UIG Account no.1000413905				-	-
Total				**713,490,935**	**875,021,573**

**(Amount is as per amount in the cash book and bank reconciliation statements prepared for each account held)*

21B. CASH IN HAND

	2018 – 2019 KShs	2017 – 2018 KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Government Imprests	16,635,604	4,490,998
Clearance accounts	-	-
Total	**16,635,604**	**4,490,998**

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

23. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	-	-
Retention monies	99,075,800	71,281,332
Total	**99,075,800**	**71,281,332**

24. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	808,231,238	699,521,677
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**808,231,238**	**699,521,677**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	2,131,440	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
	2,131,440	-

Note: The amount relate to salaries erroneously paid to Smartlife Sacco in the FY 2017/2018 from the recurrent account. The amount was refunded on 31st August,2019 through the Recurrent account. The amount was debited to the cashbook for the month of August 2019

1.3. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	-	208,442,244	192,724,031	15,718,213
Construction of civil works	88,550	442,361,460	442,234,610	215,400
Supply of goods	14,258,933	93,824,775	104,760,405	3,323,303
Supply of services	18,726,011	307,657,479	321,328,973	5,054,517
Total	**33,073,494**	**1,052,285,958**	**1,061,048,019**	**24,311,433**

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others-Salary deductions	33,405,754	2,086,416,054	2,093,295,478	26,526,330
Total	**33,405,754**	**2,086,416,054**	**2,093,295,478**	**26,526,330**

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	-	-	-	
Amounts due to County Government entities	-	-	-	
Amounts due to third parties	-	-	-	
Total	-	-	-	

4. 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

	2018-2019 Kshs	2017-2018 Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	84,335,360	86,672,156
	-	-
Transfers to related parties	-	-
Transfer to the County Assembly	567,762,197	483,780,305
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**567,762,197**	**483,780,305**
Transfers from related parties		
Transfers from the Exchequer	3,768,000,000	-
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government – KRB RMLF funds	107,997,078	-
Proceeds from domestic and Foreign grants	235,543,782	-
Total Transfers from related parties	**4,111,540,860**	-

Note:
The decrease in Key management compensation in the two comparative years resulted from the contract of Chief Officers which ended in May 2019 and positions not substantively filled.

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve 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/Date taken over	Location	Accounting Officer responsible
County Executive Car & Mortgage Revolving Fund	2015	H/Quarters	JohnKeen Murkeu
Ag.County Education Bursary Fund	2015	H/Quarters	Francisca Maimba
Alcoholic Drinks Control Fund	2015	H/Quarters	Joshua Cherop

2. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe : *(Put a date when you expect the issue to be resolved)*
1.0	Exchequer Releases	The amount disclosed in the financial statement of Kshs 3,528,847,275 agrees with support schedule and The County Allocation of Revenue Act, 2016.	Chief officer – Finance	Resolved	
2.0	Compensation of Employees	Soft copy of IPPD and Manual payroll reconciliation has been forwarded auditors for review	Chief officer – Finance	Not Resolved	3 months
2.1	Temporary Employees	It is true that an amount of Kshs 5,788,125.70 were made. The amount was budgeted for conservancy programmes which are predominantly development in nature. This could not form part of personnel emoluments. The affected casuals were inherited from the defunct local authority consequently the approval of the County Public Service Board is not available for audit. The County Executive will budget for conservancy programmes under Recurrent Vote in future	Chief Officer -ICT & Public Service Mgt	Not Resolved	6 months
2.2	Fraudulent Payroll Payments	The fraud involving payroll staff for Kshs 12,753,350 is being investigated by Directorate of criminal investigation Keiyo North Sub-county. Further the County Government has instituted a court process towards recovery of the lost funds through Tororey & Co. Advocates. The officers involved have since been dismissed in accordance with the labour laws.	Chief officer – Finance		
3.0	**Acquisition of Assets**				
3.1	Purchase of Vehicles and Other Transport Equipment	The correct Contract between Toyota and Ministry of Lands and Housing for purchase of Motor Cycles amounting to Sh.3,284,610 was availed to Auditors	Chief officer-Finance		
3.2	Proposed Construction of Governors Residence	It is true that the site has since been deserted by the contractor due to a pending case in court filed by the residents of Kamariny on the ground that they were not involved something we strongly disagree. County Integrated Development Plan (CIDP) was developed with full participation of the residents of	County Secretary	Not Resolved	6 months

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe : *(Put a date when you expect the issue to be resolved)*
		the County. Governor's residence was among the projects to be undertaken. Annual Development Plan (ADP) is derived from the CIDP.			
		For the FY 2015/16 Governor's residence was captured as county level project at Kamariny. The same was subjected to public participation. ADP informs County Fiscal Strategy Paper (CFSP). CFSP was also subjected to public participation, and Governor's residence was among the projects to be executed. During budget proper County Assembly took it to the Public with Governor's residence budgeted for. We therefore submit that, except for reasons not known to us, the members of the public were sufficiently involved in the construction of Governor's residence. For now the project remains suspended pending the outcome of the court.			
3.4	Construction of Treatment/ Kapshabatai Bridge Moiben Kuserwo Ward	The funds allocated to the project was meant for construction of water intake and not water distribution.	Chief officer-Education	Not Resolved	6 months
4	**Fixed Assets**				
4.1	Fixed Asset Register				
4.2	Assets and Liabilities from the Defunct Local Authorities	The County Government maintains a separate Fixed asset register for the defunct local authorities. Handing over of assets and liabilities from defunct local authorities has not been finalized. The process of verification and validation of Assets and liabilities is ongoing. These assets will be taken over once the process is completed. The County Government will make a follow up through Council of Governors to ascertain the status of the validation process. Attached is the soft copy of Fixed Asset Register for the defunct Local Authorities.			
5	Cash and Cash Equivalents	The unsupported reconciling items amounting to Ksh.233,926,588.80 in the Bank reconciliation statement for Development A/c no 100017391 represent un-cleared payments as at 30th June, 2017. These payments were made in the month of June, 2017 but cleared in the month of July, 2017.	Chief officer-Finance	Resolved	
		The Bank statement for the month of July,			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		2017 and list indicating Transaction Reference number and date when payment availed to auditors.Sh.70,686,737 and Sh.101,158,166 represent the funding (Transfers from CRF a/c) received on 7th July,2017. The funds were utilized to pay all un-cleared development payments as at 30th June, 2017. Sh.9,567,985.85 represent un-recorded payments which have now been recorded.			
6	Accounts Receivable Outstanding imprests	The County Government does not issue multiple imprest to imprest holders before surrender of all previous imprest. However, de-committing and posting of such imprest into the system may be done later when another imprest has been issued .	Chief officer	Not Resolved	6 months
		New imprests is only issued when the officer has no outstanding imprest in the imprest register. The imprest register is updated on daily basis.			
7	Pending Accounts Payable	Pending commitments form part of first charge in each subsequent year. All commitments are confirmed as genuine payments before they are effected. There are no delays in payment of bills. Delays are occasioned by project completion period.	Chief officer-Finance	Resolved	
	Key Audit matters				
1	**Budgetary Controls and Performance**				
1.1	Budget Performance	Recommendations of the auditor will be implemented	Chief officer-Finance	Resolved	
1.2	Development Vote	It is true that 48% of the county executive development budget was not paid. This is because due diligence is exercised before payments are effected. This helps in mitigating risks associated with poorly implemented projects. We pay attention to the intended objectives.	Chief officer-Finance	Resolved	
2	**Projects**				
2.1	Incomplete Contract Agreements	The Contract documents have been availed to auditors. The projects are now complete	Director supply Chain	Not Resolved	
2.2	Projects Physical Verification	The projects have been completed	Director Public works	Resolved	
2.3	Projects not Started	The implementation of most projects had been done and completed. The Contractors/Suppliers had not been paid since inspection of work done was	All Accounting officers of various departments	Not Resolved	6 months

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe : *(Put a date when you expect the issue to be resolved)*
		necessary to be carried out before the supplier/Contractors is paid. The soft copy of project implementation status of various projects for various departments has been forwarded to auditors			
3	Revenue Analysis	The shortfall in Revenue collection is attributed to the following reasons; Challenges in implementation of Finance bill, Insecurity, Doctors and Nurses strikes affect Revenue collected from Health facilities among other factors	Director of Revenue	Not Resolved	6 months
4.1	Compensation of Employees Ratio	It is true that compensation of employees figure exceeds 35% as set out in PFM Act. The high personnel percentage is attributed to high number of staff inherited from the defunct local authorities and devolved functions and low allocation from CRA coupled with limited local revenue streams within the county. However, the County Government will enhance revenue collection and carry out staff rationalization in order to comply with 35% requirement in future	Chief officer – Finance	Not Resolved	6 months
4.2	Failure to Observe One Third Rule in Staff Establishment	Most of the County government staff inherited from the devolved functions and defunct local authorities were from one dominant ethnic community group. The positions advertised for Early Childhood Education Teachers which comprise the bulk of appointments made by the Board since inception (778), have not attracted persons from the non -dominant ethnic community in the county because of the salary attached to them and the nature of engagement (contacts) The ethnic polarization of the country may also have discouraged persons from the non-dominant ethnic groups from applying for jobs in the county and from remaining in the service of the county government. It should be noted that several doctors(13) seconded to the county and those posted to the County by the Transition Authority and the Intergovernmental Relations Technical Committee who were from the non-dominant communities in the county have since resigned or transferred. The Board is committed to progressively comply with the provision of the law.	Chief Officer -ICT & Public Service Mgt	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe : *(Put a date when you expect the issue to be resolved)*
4.3	Lack of Approved Staff Establishment	The draft Capacity Assessment and Rationalization Programme (CARPS) report has not been approved by the County Executive Committee because it required some amendments and anticipation of restructuring of government which has since been done. The Board undertakes to have the matter expedited to facilitate the adoption of county departmental organograms and staff establishment before end of the current financial year.	Chief officer -ICT & Public Service Mgt	Not resolved	6 months
5.0	IT Internal Control Environment	The County Executive of Elgeyo Marakwet has submitted the ICT policy to the County Assembly for approval.	Chief officer -ICT & Public Service Mgt	Not resolved	6 months

CEC, Finance & Economic Planning

Sign.....
Date.....9/12/19.....

COUNTY GOVERNMENT OF ELGEYO MARAKWET
CEC FINANCE & ECONOMIC PLANNING
09 DEC 2019
Sign.....
P.O. Box 220-30700, ITEN

3. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	452,160,000		-		452,160,000
Exchequer Releases for quarter 2	715,920,000		-	133,852,921	849,772,921
Exchequer Releases for quarter 3	1,036,200,000		-	22,760,657	1,058,960,657
Exchequer Releases for quarter 4	1,563,720,000		-	87,719,123	1,651,439,123
Total	**3,768,000,000**		**-**	**244,332,701**	**4,012,332,701**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2018/2019	Comments
	A	B	C	d=a-c		
Construction of buildings						
1. As per attached schedule	208,442,244		192,724,031	15,718,213	15,718,213	
2.						
3.						
Sub-Total	**208,442,244**		**192,724,031**	**15,718,213**	**15,718,213**	
Construction of civil works						
4. As per attached schedule	442,450,010		442,234,610	215,400	215,400	
5.						
6.						
Sub-Total	**442,450,010**		**442,234,610**	**215,400**	**215,400**	
Supply of goods						
7. As per attached schedule	108,083,708		104,760,405	3,323,303	3,323,303	
8.						
9.						
Sub-Total	**108,083,708**		**104,760,405**	**3,323,303**	**3,323,303**	
Supply of services						
10. As per attached schedule	326,383,490		321,328,973	5,054,517	5,054,517	
11.						
12.						
Sub-Total	**326,383,490**		**321,328,973**	**5,054,517**	**5,054,517**	
Grand Total	**1,085,359,452**		**1,061,048,019**	**24,311,433**	**24,311,433**	

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2018/2019	Comments
		A	b	C	d=a-c		
Senior Management							
1.						-	
2.						-	
3.						-	
Sub-Total						-	
Middle Management							
4.						-	
5.						-	
6.						-	
Sub-Total						-	
Unionisable Employees							
7.						-	
8.						-	
9.						-	
Sub-Total						-	
Others (*specify*)							
10. Compensation of Employees		2,119,821,808		2,093,295,478	26,526,330	26,526,330	
11.					-	-	
12.					-	-	
Sub-Total		**2,119,821,808**		**2,093,295,478**	**26,526,330**	**26,526,330**	
Grand Total		**2,119,821,808**		**2,093,295,478**	**26,526,330**	**26,526,330**	

Note: Sh.2119,821,808 include balance brought forward of sh.33,405,754 being unpaid deductions in the year 2017/2018

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2018/2019	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 5 – SUMMARY OF FIXED ASSET REGISTER

(i) Assets Acquired by County Government

Asset class	Historical Cost b/f (KShs.) 2017/2018	Restated Additions during the year 2017/2018 (Kshs)	Additions during the year 2018/2019 (KShs.)	Disposals during the year (KShs.)	Transfers in/ (out) during the year (KShs)	Historical Cost c/f (KShs.) 2018/2019
Land	127,486,508	-	249,906	-	-	127,736,414
Buildings and structures	830,628,659	227,571,349	192,724,031	-	-	1,250,924,039
Transport equipment	114,976,960	-	8,747,600	-	-	123,724,560
Office equipment, furniture and fittings	176,150,055	6,036,284	17,085,635	-	-	199,271,974
ICT Equipment	20,382,767	1,754,856	-	-	-	22,137,623
Machinery and Equipment	279,539,142	13,693,060	10,467,975	-	-	303,700,177
Heritage and cultural assets	-	-	-	-	-	-
Seeds, Breeding stock and Live animals	-	20,422,824	9,727,475	-	-	30,150,299
Biological assets	-	-	-	-	-	-
Intangible assets	100,000	-	23,972,461	-	-	24,072,461
Infrastructure assets- Roads, Rails	-	463,750,737	731,942,854	-	-	1,195,693,591
Work in progress	-		-	-	-	-
Total	**1,549,264,091**	**733,229,110**	**994,917,937**	**-**	**-**	**3,277,411,138**

(ii) Assets of defunct Local Authorities

Particulars of Class of Assets	County Council of Elgeyo Marakwet Kshs	County Council of Keiyo Kshs	Town Council of Iten Tambach Kshs	Total Kshs
Land	46,490,000	112,950,000	152,000,000	311,440,000
Buildings	66,538,277	12,500,000	113,100,000	192,138,277
Motor vehicles	39,527,464	12,450,000	4,880,000	56,857,464
Computers	1,347,000	330,000	120,500	1,797,500
Computers and Accessories	1,715,000	33,000	37,000	1,785,000
Furniture and fittings	1,381,675	398,000	416,000	2,195,675
Equipment	2,556,000	101,250	18,000	2,675,250
Total	**159,555,416**	**138,762,250**	**270,571,500**	**568,889,166**

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	Explanation
1	County Assembly	116,103,102	186,533,528	102,955,354	162,170,213	567,762,197	567,762,197	-	
2	EMC County Education Bursary Fund	-	-	31,100,000	-	31,100,000	31,100,000	-	-
3	County Executive Car and Mortgage Fund	-	25,000,000	-	-	25,000,000	25,000,000	-	-
	Total	**116,103,102**	**211,533,528**	**134,055,354**	**162,170,213**	**623,862,197**	**623,862,197**		

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

---

11 DEC 2019

(NB: This appendix must be agreed and signed by the issuing and receiving party)

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

The National Treasury has rolled out the AR and CM modules. The loading, importation of bank statements and the process of auto-reconciliation is still on-going. The reconciliation of Cash book balances in Note 21 of the financial statements was manually done for each account held.

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-15 To : 30-JUN-16 Too Many row

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000171421

Balance as per bank certificate	108,676,267.30
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	1,668,541,124.15
2. Receipts in Bank Statement not yet recorded in Cash Book	293,289,251.75
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	40,507,252.65
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-1,812,646,855.95

Reconciled by: Stephen Kiluo **Signature:** ..... **Date:** 9/12/19

Reviewed by: DAVID OHEBI **Signature:** ..... **Date:** 9/12/19

Approved by: Shukeen M'Jami **Signature:** ..... **Date:** 9/12/19.

09 DEC 2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 Too Many row

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000240571

Balance as per bank certificate	85,520,174.60
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	24,195,077.35
2. Receipts in Bank Statement not yet recorded in Cash Book	86,663,385.35
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	207,124,612.45
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	181,786,324.35

Reconciled by: Stephen Kilonzo Signature: Date: 9/12/19

Reviewed by: DAVID CHEBII Signature: Date: 9/12/19

Approved by: Shukeen M-Tani Signature: Date: 9/12/19

09 DEC 2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000367946

Balance as per bank certificate	272,245.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	10,715,198.30
2. Receipts in Bank Statement not yet recorded in Cash Book	80,977,253.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	20,284,901.45
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-71,135,304.85

Reconciled by: Stephen Kilimo Signature: Date: 9/12/19

Reviewed by : DAVID CHESIL Signature: Date: 9/12/19

Approved by: Shakeen M-Jain Signature: Date: 9/12/19.

09 DEC 2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000287748

Balance as per bank certificate	86,278,814.30
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	43,896,645.00
2. Receipts in Bank Statement not yet recorded in Cash Book	798,300.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	7,764,898.50
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	49,348,767.80

Reconciled by: Stephen Kilumo Signature: ..... Date: 9/12/19

Reviewed by : DAVID OTEBU Signature: ..... Date: 9/12/19

Approved by: John Keen M. Jorim Signature: ..... Date: 9/12/19

09 DEC 2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 Too Many row

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000171391

Balance as per bank certificate	1,433,020.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	1,033,190,271.90
2. Receipts in Bank Statement not yet recorded in Cash Book	1,067,648,730.25
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	1,082,329,151.30
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-1,017,076,830.50

Reconciled by: Stephen Kilonzo **Signature:** ..... **Date:** 9/12/19

Reviewed by: DAVID CHEBII **Signature:** ..... **Date:** 09/12/19

Approved by: Johnkeen Mutani **Signature:** ..... **Date:** 9/12/19

09 DEC 2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000253948

Balance as per bank certificate	30,308,512.90
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	67,371,001.80
2. Receipts in Bank Statement not yet recorded in Cash Book	347,111,277.50
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	96,960,549.30
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-287,213,217.10

Reconciled by: Stephen Kilimi **Signature:** ..... **Date:** 9/12/19

Reviewed by: DAVID CHERIR **Signature:** ..... **Date:** 9/12/19

Approved by: John Kennedy Jaim **Signature:** ..... **Date:** 9/12/19

09 DEC 2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 Too Many row

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000171391

Balance as per bank certificate	282,623,031.25
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	294,484,696.10
2. Receipts in Bank Statement not yet recorded in Cash Book	1,535,002,870.90
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	201,697,945.45
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-1,345,166,590.30

Reconciled by: Stephen Kilimo **Signature:** ..... **Date:** 9/12/19

Reviewed by: DAVID CHEBII **Signature:** ..... **Date:** 9/12/19

Approved by: John Keen Mitaim **Signature:** ..... **Date:** 9/12/19

09 DEC 2019

COUNTY GOVERNMENT OF ELGEYO MARAKWET

LIST OF OUTSTANDING IMPREST AS AT 30TH JUNE 2019

	Name	Imprest warrant no	Date of issue	Dr. Amount	PV number	Department
1	NELSON KIMUTAI KORE	3345757	30/4/19	30,000	RIMP4362/18-001	Officce of Governor
2	PHILEMON KIPTOO BARSULAI	3345761	30/4/19	30,000	RIMP4362/18-01	Officce of Governor
3	LINUS KIPKOECH SIELE	3340058	4/10/2018	25,000	RIMP4362/18-07	Officce of Governor
4	DINAH JEPKOSGEI RUTO	3345775	24/5/19	110,800	RIMP4362/18-070	Officce of Governor
5	FAITH JEROTICH RUTTO	3340078	24/1/19	436,400	RIMP4362/18-28	Officce of Governor
6	RICHARD MORKOMEN KILIMO	3340086	28/2/19	40,000	RIMP4362/18-35	Officce of Governor
7	EVALYNE JERONO TANUI	3345812	23/5/19	30,000	RIMP4363/18-004	Finance
8	DORIS JEBIWOTT KIPTUM	3345815	23/5/19	30,000	RIMP4363/18-010	Finance
9	ENOCK BOIT	3345805	23/5/19	57,000	RIMP4363/18-010	Finance
10	ELISHA KIBICHII TANUI	3340004	30/8/18	2,000,000	RIMP4363/18-04	Finance
11	ENOCK KIPCHIRCHIR BOIT	3340007	15/8/18	56,000	RIMP4363/18-07	Finance
12	JUDITH ATIENO ADERO	3362489	30/4/19	25,000	RIMP4363/18-116	Finance
13	FREDRICK KIPLIMO KIBET	3362453	25/2/19	30,000	RIMP4363/18-21	Finance
14	JOSEPH KIPRONO TALAM	3340042	28/12/18	38,600	RIMP4363/18-42	Finance
15	FELIX KIPNGETICH	3362478	22/4/19	1,059,000	RIMP4363/18-88	Finance
16	SAMMY CHIRCHIR CHESANG	3340207	13/1/19	23,000	RIMP4364/18-02	Agriculture
17	ALBERT A. KIBUSIA KIPLAGAT	3340207	13/1/19	23,000	RIMP4364/18-03	Agriculture
18	JAMES ENOS OLYARO KUTOYI	3340222	16/12/18	74,500	RIMP4364/18-13	Agriculture
19	HILDA JELAGAT KIPCHUMBA	3340241	1/2/2019	30,000	RIMP4364/18-15	Agriculture
20	JAMES ENOS OLYARO KUTOYI	3340240	29/1/19	183,600	RIMP4364/18-17	Agriculture
21	FLORENCE JEPKURUI KIPCHUMBA	3345683	25/5/19	30,000	RIMP4364/18-24	Agriculture
22	ALICE CHERUIYOT KIPLANGAT	3340248	28/2/19	54,450	RIMP4364/18-26	Agriculture
23	ANNE KIBOSIA	3340248	5/3/2019	95,600	RIMP4364/18-27	Agriculture
24	RAYMOND KORIR CHEBOI	3340249	15/2/2019	20,000	RIMP4364/18-28	Agriculture
25	HILDA JELAGAT KIPCHUMBA	3340237	25/2/2018	30,000	RIMP4364/18-29	Agriculture
26	GEOFFREY KIPROTICH	3345661	12/4/2019	30,000	RIMP4364/18-34	Agriculture
27	GEOFFREY KIPROTICH	3345662	12/4/2019	34,000	RIMP4364/18-35	Agriculture
28	FLORENCE JEPKURUI KIPCHUMBA	3345663	18/4/19	30,000	RIMP4364/18-36	Agriculture
29	CHARITY JERONO KOSGEI	3345664	18/4/19	30,000	RIMP4364/18-37	Agriculture
30	FLORENCE JEPKURUI KIPCHUMBA	3340245	8/2/2019	30,000	RIMP4364/18-46	Agriculture
31	FAITH KITE	3340102	26/11/18	30,000	RIMP4366/18-001	Education
32	PAUL KORIR TENOI	3340109	10/6/2019	27,000	RIMP4366/18-009	Education
	[illegible]	3340110	11/1/2019	30,000	RIMP4366/18-11	Education

34	CLARA CHEBET CHUMO	3340117	10/6/2019	30,000	RIMP4366/18-13	Education
35	CLARA CHEBET CHUMO	3340119	10/6/2019	27,600	RIMP4366/18-14	Education
36	PAUL KORIR TENOI	3340115	10/6/2019	40,600	RIMP4366/18-16	Education
37	FAITH KITE	3340111	30/6/2019	13,600	RIMP4366/18-18	Education
38	JACKTONE HONGO OUKO	3340124	29/6/2019	93,400	RIMP4366/18-20	Education
39	JEBET VIOLA KOSGGEI	3362051	14/9/18	84,000	RIMP4367/18-01	Health
40	EVANS SERENGE AMUKATA	3362061	30/10/18	34,400	RIMP4367/18-03	Health
41	JEBET VIOLA KOSGGEI	3362079	3/3/2019	30,000	RIMP4367/18-04	Health
42	JUDITH JEPKOECH KOSGEI	3362055	8/10/2018	30,000	RIMP4367/18-05	Health
43	CHRISTOPHER KIPKEMOI CHELIMO	3362074	25/2/19	30,000	RIMP4367/18-06	Health
44	JOHN KIPKOSGEI CHEMWENO	3362074	25/2/19	30,000	RIMP4367/18-07	Health
45	JUDITH JEPKOECH KOSGEI	3362075	25/2/19	30,000	RIMP4367/18-08	Health
46	CHRISTOPHER KIPKEMOI CHELIMO	3362077	21/2/19	109,800	RIMP4367/18-09	Health
47	JEBET VIOLA KOSGGEI	3362054	24/10/18	30,000	RIMP4367/18-10	Health
48	CYNTHIA JERUTO KIMUTAI	3362084	15/3/19	30,000	RIMP4367/18-21	Health
49	SALLY JEPCHIRCHIR KIBII	3362089	10/6/2019	16,200	RIMP4367/18-22	Health
50	BENARD KOSGEI CHEBII	3362094	18/6/19	30,000	RIMP4367/18-25	Health
51	BENEDICTA CHUMBA	3340182	20/5/19	30,000	RIMP4368/18-05	Lands
52	FELIX KIPKEMOI ROTICH	3340157	16/10/16	30,000	RIMP4368/18-06	Lands
53	BENEDICTA CHUMBA	3340176	15/9/19	30,000	RIMP4368/18-11	Lands
54	HILLARY KIPCHOGE CHELAL	3340186	29/1/19	30,000	RIMP4368/18-12	Lands
55	ABRAHAM KIPCHIRCHIR BARSOSIO	3340175	28/2/19	125,000	RIMP4368/18-17	Lands
56	BENEDICTA CHUMBA	3340156	1/10/2018	30,000	RIMP4368/18-18	Lands
57	KIPKOECH RONOH FRANCIS	3340177	29/1/19	451,500	RIMP4368/18-19	Lands
58	DUNCAN KIPSANG KIPLAGAT	3340171	6/3/2019	516,000	RIMP4368/18-21	Lands
59	PIUS KIMUTAI CHEPTAIGET	3340178	22/5/19	582,800	RIMP4368/18-22	Lands
60	BENEDICTA CHUMBA	3340182	8/5/2019	30,000	RIMP4368/18-24	Lands
61	HILLARY KIPCHOGE CHELAL	3340161	29/1/19	30,000	RIMP4368/18-25	Lands
62	BENEDICTA CHUMBA	3340176	6/3/2019	30,000	RIMP4368-13	Lands
63	KEVIN KIPROP BIWOTT	3340451	22/5/19	105,600	RIMP4369/18-12	Roads
64	CHRISTOPHER KANDIE	3340421	8/5/2019	30,000	RIMP4369/18-13	Roads
65	PATRICK KIPKURUI KIPKULEI	3340418	22/5/19	30,000	RIMP4369/18-22	Roads
66	KERICH, Mr. JOSPHAT KIPKOGEI	3340426	22/5/19	28,500	RIMP4368/18-04	Roads
67	SILAS KIPLAGAT	3340492	2/5/2019	30,000	RIMP4371/18-007	Trade
68	BRIAN KIPCHUMBA RONOH	3340477	25/1/19	30,000	RIMP4371/18-05	Trade
69	RAYMOND KEMBOI OMONEI	3340456	25/9/18	30,000	RIMP4371/18-06	Trade
70	JACKLINE JEROBON MUTWOL	3340493	10/2/2019	30,000	RIMP4371/18-23	Trade

71	JAMES KEMBOI KEITANY	3340490	22/5/19	161,900	RIMP4371/18-23	Trade
72	GEORGE OTIENO OBUMBA	3340303	10/2/2019	30,000	RIMP4372/18-03	Sports
73	CAROLINE MAGUT	3340305	22/5/19	30,000	RIMP4372/18-05	Sports
74	MAGRINE SEREM	3340307	10/2/2019	60,000	RIMP4372/18-08	Sports
75	ANITA CHEROP TOROITICH	3340309	22/5/19	9,000	RIMP4372/18-09	Sports
76	ELKANA KIPROP KIBET	3340314	10/2/2019	30,000	RIMP4372/18-13	Sports
77	ELKANA KIPROP KIBET	3340339	22/5/19	20,000	RIMP4372/18-18	Sports
78	BENJAMIN KIPLETING KOSGEI	3340338	10/2/2019	30,000	RIMP4372/18-19	Sports
79	GEORGE OTIENO OBUMBA	3340348	22/5/19	30,000	RIMP4372/18-22	Sports
80	ALBERT KIPTANUI CHERUIYOT	3345868	10/2/2019	30,000	RIMP4372/18-23	Sports
81	BENJAMIN KIPLETING KOSGEI	3345602	22/5/19	10,000	RIMP4372/18-26	Sports
82	MAGRINE SEREM	3345633	10/2/2019	30,000	RIMP4372/18-27	Sports
83	ANNA JEPKOECH KOMEN	3345635	22/5/19	30,000	RIMP4372/18-28	Sports
84	ELKANA KIPROP KIBET	3345641	10/2/2019	25,000	RIMP4372/18-30	Sports
85	GEORGE OTIENO OBUMBA	3345875	22/5/19	30,000	RIMP4372/18-36	Sports
86	PATRICK WABENDE KUNYU	3345874	10/2/2019	30,000	RIMP4372/18-37	Sports
87	MIKE KIBET MOSI	3345867	22/5/19	130,200	RIMP4372/18-38	Sports
88	PATRICK WABENDE KUNYU	3345881	10/2/2019	30,000	RIMP4372/18-42	Sports
89	PATRICK WABENDE KUNYU	3345882	22/5/19	30,000	RIMP4372/18-43	Sports
90	ELKANA KIPROP KIBET	3345898	10/2/2019	30,000	RIMP4372/18-50	Sports
91	ELIJAH KIPRONO CHEMWOREM	3340308	22/5/19	20,000	RIMP4372/18-7	Sports
92	TITUS AYABEI	3362001	7/9/18	84,000	RIMP4373/18-01	PSM
93	PAUL KIPTOO KILIMO	3362027	28/2/19	230,600	RIMP4373/18-19	PSM
94	FRANSCICA BARTOO	3340351	4/9/18	124,400	RIMP4374/18-01	CPSB
95	RICHARD KAINO CHELANGA	3340283	17/12/18	30,000	RIMP4377/18-25	Livestock
96	EMILY CHEBET TIRGEI CHEPSAT	3345972	30/6/19	30,000	RIMP4377/18-56	Livestock
97	SELLA JEROTICH KWAMBAI	3345964	14/6/19	30,000	RIMP4377/18-61	Livestock
98	VINCENT KIMUTAI BARTUIN	3345966	2/6/2019	30,000	RIMP4377/18-63	Livestock
99	EMILY CHEBET TIRGEI CHEPSAT	3345967	12/6/19	30,000	RIMP4377/18-64	Livestock
100	EMILY CHEBET TIRGEI CHEPSAT	3345972	18/6/19	30,000	RIMP4377/18-68	Livestock
101	SIMON KIBET	3340223	31-1-2019	26,500	DIMP4364/18-006	Agriculture
102	WILLIAM KIPROTICH KAMAR	3340231	12-Feb-19	24,500	DIMP4364/18-12	Agriculture
103	VONVENTURE KIPLIMO MURGOR	3345651	18-Apr-19	61,700	DIMP4364/18-16	Agriculture
104	RAEL KIPYEGO	3345657	18-Apr-19	66,000	DIMP4364/18-19	Agriculture
105	HILLARY KIPCHOGE CHELAL	3340184	18-Jun-19	124,600	DIMP4368/18-007	Lands
106	LEONA NEKESA WAUDO	3340185	18-Jun-19	168,000	DIMP4368/18-05	Lands
	[illegible]	3340183	18-Jun-19	249,000	DIMP4368/18-06	Lands

108	PATRICK WABENDE	3340317	30-Nov-18	77,000	DIMP4372/18-16	Sports
109	MIKE KIBET MOSI	3340321	10-Dec-18	290,000	DIMP4372/18-19	Sports
110	Anita Toroitich	3340341	12-Feb-19	146,400	DIMP4372/18-27	Sports
111	KIPROP KIPKOECH KORAT	3345607	18-Apr-19	431,954	DIMP4372/18-34	Sports
112	JAMES CHEPKIENG KOMEN	3345629	5-Feb-19	263,400	DIMP4372/18-48	Sports
113	Lydia Kipkeu	3345639	28-May-19	100,000	DIMP4372/18-55	Sports
114	JUSTINE K KWAMBAI	3345915	18-Jun-19	300,000	DIMP4373/18-051	PSM
115	MOSES KIPKOSGEI	3345921	18-Apr-19	123,000	DIMP4373/18-057	PSM
116	LYDIA JEPKEMOI KIPKEU	3362035	28-May-19	165,000	DIMP4373/18-25	PSM
117	JOSEPH CHEBET KIPROTICH	3362038	18-Jun-19	225,000	DIMP4373/18-27	PSM
118	JAMES CHEPKIENG KOMEN	3362040	28-May-19	203,000	DIMP4373/18-29	PSM
119	MESHACK BOWEN	3362041	18-Jun-19	300,000	DIMP4373/18-30	PSM
120	SOLOMON KIPLAGAT KANDIE	3362042	28-May-19	300,000	DIMP4373/18-31	PSM
121	PATRICK KIMUTAI KIPLIMO	3362042	28-May-19	300,000	DIMP4373/18-32	PSM
122	JUSTINE K KWAMBAI	3362045	18-Jun-19	198,000	DIMP4373/18-33	PSM
123	DAVID KANDIE	3362040	18-Jun-19	203,000	DIMP4373/18-35	PSM
124	CHARITY JERUTO KIMAIYO	3362049	18-Jun-19	301,000	DIMP4373/18-37	PSM
125	GERTRUDE JEPCHIRCHIR SEREM	3362050	28-May-19	300,000	DIMP4373/18-38	PSM
126	MOSES KIPKOSGEI	3345901	18-Jun-19	191,000	DIMP4373/18-39	PSM
127	JAMES CHEPKIENG KOMEN	3345905	28-May-19	191,500	DIMP4373/18-40	PSM
128	SAMMY CHEBII	3345904	28-May-19	300,000	DIMP4373/18-42	PSM
129	LYDIA JEPKEMOI KIPKEU	3345907	28-May-19	300,000	DIMP4373/18-44	PSM
130	SAMMY CHEBII	3345909	28-May-19	140,500	DIMP4373/18-46	PSM
131	JAMES CHEPKIENG KOMEN	3345911	28-May-19	295,000	DIMP4373/18-47	PSM
132	PATRICK KIMUTAI KIPLIMO	3345914	28-May-19	141,000	DIMP4373/18-50	PSM
133	RAYMOND KEMBOI OMONEI	3345916	28-May-19	166,000	DIMP4373/18-52	PSM
134	DAVID KANDIE	3345917	18-Jun-19	152,500	DIMP4373/18-53	PSM
135	KIPROP KIPKOECH KORAT	3345918	28-May-19	145,000	DIMP4373/18-54	PSM
136	CHARITY JERUTO KIMAIYO	3345919	18-Jun-19	199,000	DIMP4373/18-55	PSM
137	GERTRUDE JEPCHIRCHIR SEREM	3245920	28-May-19	145,000	DIMP4373/18-56	PSM
138	JOSEPH CHEBET KIPROTICH	3345923	18-Jun-19	155,000	DIMP4373/18-59	PSM
	TOTAL KSH.			16,635,604		

COUNTY GOVERNMENT OF ELGEYO MARAKWET

RECURRENT PENDING COMMITMENT AS AT 30TH JUNE 2019

DEPARTMENT OF EDUCATION RECURRENT PENDING BILLS F/Y 18-19

S/NO	ITEM CODE	SUPPLIER/CONTRACTOR	PROJECT NAME	WARD	LPO/LSO	INVOICE NO.	TENDER SUM	AMOUNT PAID	BALANCE
1	2220101	Belio filling station	Supply of fuel		38		80,000.00	0	80,000.00
2	2220101	kenya power	Power Consumption				12,000	8,000	4,000
3	2210202	Malakai Holdings Limited	Service to Vehicle No 28CG 044A		37		120,700	0	120,700
4	2210502	Isotope Enterprises	Designing & Printing of Plagues		2643531		285,000	0	285,000
		TOTALS					497,700	8,000	489,700

KS RECURRENT PENDING BILLS FOR FY 2018/2019

S/NO	VOTE HEAD	SUPPLIER	DESCRIPTION	WARD	LPO	INVOICE NO.	TENDER SUM	AMOUNT PAID	BALANCE
1	2210301	African touch safaries	Air tickets		239,240,242,241		154,000		154,000
2	2220101	Belio	fuel -		141		200,000		200,000
3	2211399	Amaco insurances	Insurance for motor and equipment		201		37,277		37,277
4	2211399	Simple lamuran	safety gear		245		90,000		90,000
5	2210101	Vineto	spare for motor vehicle		206		148,000		148,000
7	3111002	Fraca servcom	furniture and fitting		226		73,000		73,000
			TOTAL				702,277	-	702,277

DEPARTMENT OF TOURISM RECCURENT PENDINGBILLSFOR F/Y 18-19.

	Vote head	CONTRACTOR/ SUPPLIER	DESCRIPTION OF THE PROJECT	WARD	LSO/ LPO No.	INVOICE NO.	CONTRACT SUM	AMOUNT PAID	Balance Kshs.
1	2211201	National oil	Fuel	County			300,000		300,000
2	2211201	Belio filling station	Fuel	County			80,000		80,000
3	2210301	African Touch	Air travel	County			46,500		46,500
			TOTAL				426,500	0	426,500

DEPARTMENT OF SPORTS AND ICT RECURRENT PENDING BILL FOR F/Y 18/19

S/NO	VOTE	CONTRACTOR/ SUPPLIER	ITEM DESCRIPTION	WARD	LSO/LPO	INVOICE NO.	TENDERSUM	AMOUNT PAID	BALANCE
1	2210801	Elgon valley resort	Catering services	county			36,000		36,000
2	2210102	ITWASCO	water usage	county			5,000		5,000
3	2210301	African touch safaris	airtravel services				20,000		20,000
4	2210301	African touch safaris	airtravel services				25,000		25,000
5	2210301	African touch safaris	aurtravel services				20,000		20,000
6	2210301	Byliness Sign System	supply and delivery of banners				30,000		30,000
7	2220101	Malakai holdings	supply and delivery of spare parts		91		24,480		24,480
8	2220101	Toyota kenya	service for GKB757D				220,249	179,339	40,910
9	2210799	KSG-Baringo	Training				120,000		120,000

10	2211201	Belio filling station	supply of fuel		148		35,000		35,000
11	2211299	Belio filling station	supply of fuel		149		25,000		25,000
12	2211399	Comm. Domestic Tax	supply of banners				7,885		7,885
13	2211399	iten multi-media	Hire of Tenths				18,000		18,000
14	2210317	KCGWU	Deductions May 2019				200		200
15	2211399	iten multi-media	UNPWDS celebrations				17,000		17,000
		TOTALS					603,814	179,339	424,475
		DEPARTMENT OF PUBLIC SERVICE MANAGEMENT RECURRENT FOR PENDING BILLS FOR F/Y 18/19.							
S/no	Vote head	Name of supplier	Project description	ward	LSO /LPO NO	Invoice No.	Tender sum	Amount paid	Balance
1	2211201	National oil ltd	Supply for fuel 28CG128A	HT/Q	47		50,000	0	50,000
2	2211201	National oil ltd	Supply for fuel 28CG127A	HT/Q	48		50,000	0	50,000
		TOTALS					100,000	-	100,000
		LIVESTOCK DEPARTMENT PENDING BILLS FOR F/Y 18/19							
S/N0	Vote head	Supplier/Contractor name	Project description	Ward	LPO/LSO No.	INVOICE NO.	Tender sum (KSH)	Amount paid	Balance (KSH)
1	2210801	ZEBRA WAYS	Cattering services during Ushirika day	H/q			218,400	0	218,400
		TOTALS					218,400	-	218,400
		GRAND TOTAL					2,548,691	187,339	2,361,352

COUNTY GOVERNMENT OF ELGEYO MARAKWET

RECURRENT EXPENDITURE PENDING BILLS AS AT 30TH JUNE 2019

S/No	Vote Head	Name of Contractor/ Service Provider	Name of Project	Station (Ward)	LSO /LPO No.	INVOICE NO.	Tender Sum	Total Sum Paid	Balances Payable	
5	2110307	KRA	Tax(Casual wages)	H/Q			6,972		6,972	Deduction
3	2211307	Lapfund	Salary deduction for month of june,2019				55,025.20	0	55,025.20	Deduction
11	2110117	Cotu-KMPPDU	June deductions				6,600		6,600	Deduction
12	2110117	Kenya Clinical Officers Association	June deductions				9,200		9,200	Deduction
12	2110117	Kenya National Secretaries Association	June deductions				600		600	Deduction
13	2110117	African Capital Ltd	June deductions				2,846		2,846	Deduction
13	2110117	Rafiki Microfinance Bank Ltd	June deductions				33,294		33,294	Deduction
14	2110117	Select Management service Ltd	June deductions				50,747		50,747	Deduction
14	2110117	Micromart African Ltd	June deductions				1,618		1,618	Deduction
15	2110117	Trans County Sacco Elite	June deductions				10,534		10,534	Deduction
15	2110117	Kenya Society of physiotherapy	June deductions				900		900	Deduction
16	2110117	Kenya Progressive Nurses Association	June deductions				8,000		8,000	Deduction
16	2110117	NewFortis Sacco	June deductions				37,173		37,173	Deduction
17	2110117	KCB	June deductions				13,612,316		13,612,316	Deduction
17	2110117	Association of Kenya Med Lab Scie Officers	June deductions				4,200		4,200	Deduction
18	2110117	CIC Insurance Group	June deductions				38,305		38,305	Deduction
18	2110117	Gusii Mwalimu Sacco	June deductions				30,395		30,395	Deduction
19	2110117	Liberty life Assurance Kenya	June deductions				49,615		49,615	Deduction
19	2110117	OHAK	June deductions				1,000		1,000	Deduction
20	2110117	KNDA	June deductions				800		800	Deduction
20	2110117	NHIF	June deductions				2,788,700		2,788,700	Deduction
21	2110117	Department of housing	June deductions				69,115		69,115	Deduction
21	2110117	Harambee Sacco	June deductions				280,659		280,659	Deduction
22	2110117	Arthi Sacco	June deductions				32,280		32,280	Deduction
22	2110117	Hazina Sacco	June deductions				136,838		136,838	Deduction
23	2110117	Faulu Kenya Ltd	June deductions				2,486,256		2,486,256	Deduction
23	2110117	Izwe Loans Kenya Ltd	June deductions				169,909		169,909	Deduction
24	2110117	Union of Kenya C Servant	June deductions				154,908		154,908	Deduction
24	2110117	Co-operative Bank of Kenya	June deductions				1,990,402		1,990,402	Deduction
25	2110117	Letshego Kenya Ltd	June deductions				391,044		391,044	Deduction
25	2110117	Platinum Credit Ltd	June deductions				451,068		451,068	Deduction

26	2110117	Kenya Women Finance Trust Ltd	June deductions					17,860		17,860	Deduction
26	2110117	Family Bank ltd	June deductions					267,100		267,100	Deduction
27	2110117	Barclays Bank of Kenya	June deductions					931,985		931,985	Deduction
27	2110117	National Nurses Association of Kenya	June deductions					60,790		60,790	Deduction
28	2110117	Post Bank SAYE	June deductions					32,000		32,000	Deduction
28	2110117	Imarika Sacco	June deductions					55,070		55,070	Deduction
29	2110117	Ukulima Sacco	June deductions					165,994		165,994	Deduction
29	2110117	Water Welfare Association	June deductions					150		150	Deduction
30	2110117	Kenya Plasters Association	June deductions					700		700	Deduction
30	2110117	Association of Public Health Officers	June deductions					53,500		53,500	Deduction
31	2110117	Stima Sacco	June deductions					15,980		15,980	Deduction
31	2110117	Boresha Sacco	June deductions					129,920		129,920	Deduction
32	2110117	Kenya National Union of Nurses	June deductions					125,482		125,482	Deduction
32	2110117	Smartlife Sacco	June deductions					1,090,760		1,090,760	Deduction
33	2110117	Capex life Insurance	June deductions					3,034		3,034	Deduction
33	2110117	Madison Insurance	June deductions					122,234		122,234	Deduction
34	2110117	Prudential Life Assurance	June deductions					11,214		11,214	Deduction
34	2110117	EMU-INYA Enterprises ltd	June deductions					100,276		100,276	Deduction
35	2110117	Kenya Union of Clinical Office	June deductions					45,000		45,000	Deduction
35	2110117	Pharmarceutical Soaciety of Kenya	June deductions					7,506		7,506	Deduction
36	2110117	Kenya Medical PP & Dentist Union	June deductions					125,400		125,400	Deduction
36	2110117	Imarisha Sacco	June deductions					61,843		61,843	Deduction
37	2110117	Bright Champion Sacco	June deductions					125,346		125,346	Deduction
37	2110117	Prime time sacco	June deductions					65,868		65,868	Deduction
										26,526,330	
1	2220101	Scalem ltd	supply of spare parts	H/Q	3236083	1059		86,000	-	86,000	Goods
3	2220101	Eri supplies	supply of stationery	H/Q	2429126	19584		144,000		144,000	Goods
7	2210202	Enasil Agencies	supply of spare parts	H/Q	72	26		37,600		37,600	Goods
9	2220101	Eri supplies	supply of michelin tyres	H/Q	2832319	20472		64,000		64,000	Goods
10	2211104	Rivertex East Africa	Supply of County Flags	H/Q	2315371	2057		51,000		51,000	Goods
11	2210202	Enasil Agencies	supply of spare parts	H/Q		27		41,000		41,000	Goods
1	2210799	KRA	Tax(Supply of 2 door metallic storage)	H/Q	2729015	4878		30,414	-	30,414	Goods
3	2220101	Enasil Agencies	Supply of spare parts	H/Q	34	29		47,800		47,800	Goods
4	2220101	Flory Enterprises Auto	Supply of spare parts	H/Q	66	159		150,000		150,000	Goods

5	2210301	African touch safaris	Air tickets	H/Q		TIN0219060191			34,000.00	Services
6	2210301	African touch safaris	Air tickets	H/Q		TIN0219060190			36,000.00	Services
4	2210301	African Touch Safaris LTD	Airticket services			T1N0219020269	10,500	0	10,500	Services
5	2210301	African Touch Safaris LTD	Airticket services			T1N0219020305	12,700	0	12,700	Services
6	2210301	African Touch Safaris LTD	Airticket services			TIN021902026	33,000	0	33,000	Services
7	2210301	African Touch Safaris LTD	Airticket services			TIN0218020341	36,440	0	36,440	Services
8	2210301	African Touch Safaris LTD	Airticket services			TIN0219060255	32,200	0	32,200	Services
9	2210301	African Touch Safaris LTD	Airticket services			TIN0219060298	17,000	0	17,000	Services
10	2210301	African Touch Safaris LTD	Airticket services			TIN0219060343	4,720	0	4,720	Services
1	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	TAMBACH	1564173	456	55,796		55,796	Services
2	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	KAPTARAKWA		430 - 431 - 432	146,146		146,146	Services
2	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	KAPTARAKWA	1564176	451	43,350		43,350	Services
3	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	KAPTARAKWA	1564169	449	236,236		236,236	Services
3	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	KAPTARAKWA	1564175	455	47,000		47,000	Services
4	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	KAPTARAKWA	1564170	454	43,350		43,350	Services
4	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	KAPTARAKWA	1564171	453	55,796		55,796	Services
5	2211305	SQCLEAN PROFESSIONAL SERVICES	CLEANING SERVICES	KAPTARAKWA	15644172	452	47,000		47,000	Services
6	2210301	African Touch Safaries	Air tickets	H/Q	67	Tin02170301802	14,300		14,300	Services
1	2210101	K.P.L.C	Kaptarakwa w/s	Kaptarakwa		201906DC001051	258,098	-	258,098	Services
2	2210101	K.P.L.C	Chepkorio w/s	Chepkorio		201906DC001050	294,651	-	294,651	Services
3	2210101	K.P.L.C	Kapkoi w/s	Kamariny		201905DC000842	310,126	-	310,126	Services
4	2210101	K.P.L.C	Kapsowar waterOffices	Kapsowar		201903DC000427	77,470	-	77,470	Services
5	2210301	African Touch	Air travel			TINO219060271	28,000	-	28,000	Services
6	2210301	African Touch	Air travel			TINO219060254	13,500	-	13,500	Services
7	2210301	African Touch	Air travel			TINO219060270	28,000	-	28,000	Services
8	2210301	African Touch	Air travel			TINO219060301	17,000	-	17,000	Services
9	2220101	Nandi Auto Hard ltd	Service			175	41,000	-	41,000	Services
10	2210301	African Touch	Air travel			TINO219050016	18,500	-	18,500	Services
11	2220101	Flory Enterprises	Service			395	40,200	-	40,200	Services
12	2211201	Belio filling station	fuel			303	90,000	-	90,000	Services

8	2211399	Simple lamuran ltd	supply of stationery	H/Q	2264725	204	83,780		83,780	Goods
1	3111002	Cosmotech computers LTD	supply and delivery of two laptops		725813	178	166,000	0	166,000	Goods
5	2211102	FUTURETECH COMPUTERS LTD	MOBILE PHONES	H/Q	282161	5007	229,000		229,000	Goods
6	2220210	FUTURETECH COMPUTERS LTD	SUPPLY OF COMPUTER	H/Q	2821322	5930	25,000		25,000	Goods
6	2220210	FUTURETECH COMPUTERS LTD	Supply and delivery of mobile pnones	H/Q	2821262	5006	110,000		110,000	Goods
7	2220210	FUTURETECH COMPUTERS LTD	SUPPLY OF COMPUTER	H/Q	2821323	5929	85,000		85,000	Goods
7	2220101	TARAKWA TYRES LTD	MOTORBIKE TYRES	H/Q	480513	199	10,467		10,467	Goods
8	2211102	Shael company ltd	Printing papers	H/Q	58	26	22,500		22,500	Goods
9	2211001	MEDS	Medical drugs	ITEN REFERAL	71	278729	1,325,142		1,325,142	Goods
9	2211015	Singore Enterprises ltd	Food stuff	CHEBIEMIT	73	800	62,500		62,500	Goods
10	2220101	Enasil Agensies	Supply of spare parts	H/Q	69	32	8,800		8,800	Goods
10	2220101	Kelrich Company	Suppply of tyres and battery	H/Q	65	41	105,000		105,000	Goods
11	2640499	Kelrich Company	supply of tyres	H/Q	74	42	82,000		82,000	Goods
	2210904	Eri Supplies LTD.	Supply and delivery of tyres	HT/Q	49	22156	105,000	0	105,000	Goods
3	2220210	REMO STATIONERS	SUPPLY OF LAPTOP	H/Q		9436	92,400		92,400	Goods
4	2220210	REMO STATIONERS	SUPPLY OF LAPTOP	H/Q		9437	29,400		29,400	Goods
1	2211399	FUTURE TECH COMPUTERS	Supply of phones	H/q	233	5957	129,500	0	129,500	goods
									3,323,303	
2	2210801	Hill queens holdings ltd	provision of conference and meals	H/Q		67	64,840		64,840	Services
4	2210504	Kass FM	Advertment services	H/Q		INA42245	500,000		500,000	Services
5	2210504	Nation media group	Advertment services	H/Q		13176	534,138		534,138	Services
6	2210504	Standard Group	Advertment services	H/Q	1564138	397395	88,160		88,160	Services
8	2210504	Nation media group	Advertment services	H/Q		95644	90,000		90,000	Services
12	2210202	Multitech Motors ltd	provision of service	H/Q		2772	22,750		22,750	Services
13	2210801	Lelin overland	provision of catering services	H/Q	1241291	57	95,000		95,000	Services
14	2210101	Amaco ltd	provision for insurance services for m/v GKB 706D	H/Q		71312	480,000		480,000	Services
2	2211399	African Touch Safaries	Provision of Airticket	H/Q	1564193	TIN0218040127	16,900		16,900	Services
6	2211399	Lelin overland campsite	Catering services	H/Q	1521718	112	87,750		87,750	Services
7	2211399	African Touch Safaries	Provision of Airticket	H/Q	1564194	TIN0218070406	55,100		55,100	Services
1	2210301	African touch safaris	Air tickets	H/Q		TIN0219060299			19,500.00	Services
2	2210301	African touch safaris	Air tickets	H/Q		TIN0219060229			15,640.00	Services
3	2210301	African touch safaris	Air tickets	H/Q		TIN0219060236			11,750.00	Services
4	2210301	African touch safaris	Air tickets	H/Q		TIN0219060108			27,500.00	Services

13	2211201	Belio filling station	fuel			234	100,000	-	100,000	Services
14	2211201	Emoiga filling station	fuel			235	50,000	-	50,000	Services
15	2211201	Suguta filling station	fuel			236	124,000	-	124,000	Services
	2210904	Robu cleaning services ltd	Sanitary services	HT/Q		1782	6,960	0	6,960	Services
1	2210715	CENTRE FOR CORPORATE G(	TRAINING	H/Q	39	QU103411	469,800	-	469,800	Services
2	2210801	KEELU RESORT	CATERING SERVICES	H/Q	38	944	36,400		36,400	Services
5	2210801	LELIN OVERLAND CAMPSITE	CATERING SERVICES	H/Q	36	457	36,250		36,250	Services
									5,054,517	
	TOTAL								34,904,149	

COUNTY GOVERNMENT OF ELGEYO MARAKWET

PENDING BILLS FOR DEVELOPMENT EXPENDITURE AS AS 30 JUNE 2019

DEPARTMENT OF WATER, LANDS, ENVIRONMENT AND CLIMATE CHANGE PENDING BILLS FOR F/Y 18/19.

S/N0.	Vote head	Supplier/Contractor name	Project description	Ward	LPO/LSO No.	INVOICE NO.	Approved Estimates/	Tender sum (KSH)	Amount paid as at 30th June	Balance (KSH)
	3110502	Swindon Construction co.	Chemwabul water project	Kaptarakwa	84	111	215,400	215,400		215,400
	SUB-TOTALS -CONSTRUCTION OF CIVIL WORKS						215,400	215,400		215,400

DEPARTMENT OF EDUCATION & TECHNICAL TRAINING PENDING BIILS FOR FY 2018/2019

S/N0.	Vote head	Supplier/Contractor name	Project description	Ward	LPO/LSO No.	INVOICE NO.	Approved Estimates/	Tender sum (KSH)	Amount paid as at 30th June	Balance (KSH)
8	3110299	Solion Company LTD	Construction of Wewo Twin ECD classroom	Embobut/Embolot	694970	OO9	2,700,000	2,698,340	2,141,500	556,840
53	3110299	Haridens Enterprises	Construction of Cherota Twin ECD Classroom	Chepkorio	1521756	19	2,200,000	2,200,000	1,719,810	480,190
74	3110299	Mastaluk Sons Band Contra	Construction of Kaptapkitiny Twin ECD classroom	Sengwer	1521916	O1	2,194,415	2,194,415	1,027,000	1,167,415
75	3110299	Damatek building contracto	Construction of Rokocho Twin ECD classroom	Soy North	1521772	O79	2,142,600	2,142,600	883,050	1,259,550
	TOTALS						9,237,015	9,235,355	5,771,360	3,463,995

DEPARTMENT OF TOURISM PENDING BILLS FOR THE F/Y 18/19.

S/N0.	Vote head	Supplier/Contractor name	Project description	Ward	LPO/LSO No.	INVOICE NO.	Approved Estimates/	Tender sum (KSH)	Amount paid as at 30th June	Balance (KSH)
	3110504	Toinam Investment	Market shades	Embobut/Embolot	1241110	15	272,900	270,400		270,400
	TOTALS						272,900	270,400	-	270,400

DEPARTMENT OF PUBLIC SERVICE MANAGEMENT PENDING BILLS FOR F/Y 18/19.

S/N0.	Vote head	Supplier/Contractor name	Project description	Ward	LPO/LSO No.	INVOICE NO.	Approved Estimates/	Tender sum (KSH)	Amount paid as at 30th June	Balance (KSH)
1	3110202	Femji Enterprises	Construction of sub- county office	Chepkorio	1237405	146	9,380,420.00	9,380,420	2,772,620	6,607,800
6	3110202	Kerual Company	Construction of ICT & ward office kapsowar	Kapsowar	3110202	77	1,072,100.00	1,072,100	706,512	365,588
20	3110202	Sampalink company	Supply of equipment atkaptarakwa ward office	kaptarakwa	3236256	19	503,000	503,000		503,000
21	3110202	KWOPIN CONTRACTORS	Construction of sub county office chesoi	Chesoi	1381543	1	6,495,430	6,495,430	1,988,000	4,507,430
	TOTALS						17,450,950	17,450,950	5,467,132	11,983,818
	Sub-Total -Construction of Civil works									15,718,213
	GRAND TOTAL									15,933,613

COUNTY GOVERNMENT OF ELGEYO MARAKWET

DEVELOPMENT EXPENDITURE -LIST OF PENDING COMMITMENTS AS AT 30TH JUNE 2019

DEPARTMENT OF AGRICULTURE AND IRRIGATION

SUMMARY OF ADP PROJECTS PENDING COMMITMENTS FOR THE F/Y 2018/2019.

S/No	Vote Head	Name of Contractor/ supplier	PROJECT DISRICPTION	Ward	LSO No. LPO No.	INVOICE NO	Approved Estimate/Budget	Tender Sum	Amount paid as at 30th June 2019	Balances
1	3110504	KONGASIS INVESTEMENT LIMITED	Kobus-kokwop seko Water furrow	Arror	709735		3,000,000	2,999,930	2,819,908	180,022
2	3110504	AIC CHEPTEBO	Kabonon/ Kapkamak Scheme - Training	Arror	68		250,000	250,000	-	250,000
3	2211399	LATINGEI SERVICES LIMITED	Extension Services-Potato promotion	Kabiemit	735592		415,700	235,200		235,200
4	3111305	MELEE INVESTMENT LIMITED	Potato promotion	Kabiemit	711076		1,000,000	897,045		897,045
5	2211399	LATINGEI SERVICES LIMITED	Extension Services-Potato promotion	Kamariny	735592		1,000,000	638,400		638,400
6	2211399	TEN SENSES AFRICA	Soil conservation-Macadamia promotion	Kamariny	62		212,350	157,500		157,500
7	2211399	KAPCHEMUTWA YOUTH GROUP	Mindililwo dip	Kapchemutwa	737280		500,000	499,820	-	499,820
8	2211399	TEN SENSES AFRICA LIMITED	Soil conservation-Macadamia promotion	Kapsowar	62		231,550	174,900	-	174,900
9	2211399	TEN SENSES AFRICA LIMITED	Macadamia promotion	Kapsowar	62		1,060,007	1,000,500		1,000,500
10	2211399	MELEE INVESTMENT LIMITED	Potato promotion	Kaptarakwa	711053		1,680,776	1,496,880		1,496,880
11	2211399	MUTWO COMMUNITY TREE NURSERY	Tea promotion	Kaptarakwa	722346		873,080	801,000	466,500	334,500
12	2211399	EMPIRE TECKOMS LIMITED	Tea nursery materials	Kaptarakwa	704821		390,000	500,000	-	500,000
13	2211399	LATINGEI SERVICES LIMITED	Extension Services-Potato promotion	Kapyego	735462		1,000,000	793,800		793,800
14	3110504	_	Kipchorwa cattle dip (Kamwosor Cereal Store)	Metkei	–		1,000,000	1,000,000	-	1,000,000
15	3111401	LATINGEI SERVICES LIMITED	Potato promotion	Moiben/ Kuserwa	735592		236,089	121,800		121,800
16	2211399	TEN SENSES AFRICA LIMITED	Soil conservation-Macadamia Promotion	Sambirir	62		179,700	210,000	-	210,000

17	3111401	TEN SENSES AFRICA LIMITED	Soil conservation-Macadamia promotion	Soy North	62		249,700	139,500		139,500
18	2211399	KALRO	Coffee promotion-Supply of seeds	Soy South	71		322,500	322,500	-	322,500
19	3111401	ECOVISION CONSULTANTS LIMITED	Environmental Impact Assessment	County	1377911		1,480,000	1,480,000		1,480,000
20	2640499	EMC RETENTION ACCOUNT	10% Retention	County	-		3,487,164	3,487,164	2,959,061	528,103
21	2640499	COMMISSIONER FOR DOMESTIC TAXES	Tax Retention	County	-		1,062,772	1,062,772	692,137	370,635
22	3110504	TALA-PAN INVESTMENT COMPANY	Kabonon/ Kapkamak Scheme (Agro-processing house)	Arror	-		270,000	270,000	-	270,000
23	2211399	-	Irrigation pipes	Cherangany/ Chebororwa	-		239,000	239,000	-	239,000
24	2211399	-	Disease control	Cherangany/ Chebororwa	-		100,000	100,000	-	100,000
25	3110504	ONE DOOR INVESTMENT LIMITED	Katilit Water Furrow	Embobut/ Embolot	1521876		499,276	499,276	-	499,276
26	3110504	SONYO ENTERPRISES LIMITED	Katilit cattle dip	Embobut/ Embolot	1381576		1,550,000	1,550,000	-	1,550,000
27	3111305	AIC CHEPTEBO	Avocado promotion	Emsoo	-		62,431	62,431	-	62,431
28	3111103	BRITE HYDRO SOLUTIONS LIMITED	Kibendo tomato factory	Emsoo	2581070		4,118,165	4,118,165	-	4,118,165
29	3111103	DESIGN HOLDINGS LTD	Kibendo tomato factory	Emsoo	1521884		1,002,600	1,002,600	-	1,002,600
30	3110504	DESIGN HOLDINGS LTD	Kibendo tomato factory	Emsoo	1521887		569,000	569,000	-	569,000
31	3110504	MEC DEVELOPMENT LIMITED	Kibendo tomato factory	Emsoo	1237264		520,363	520,363	308,578	211,785
32	3110504	DESIGN HOLDINGS LTD	Kimitel/Ketut Furrow	Endo	1377511		495,951	495,951	-	495,951
33	3110504	DENROCK SOLUTIONS LIMITED	Kapkitony Cereal Store	Kabiemit	1380477		1,908,060	1,908,060	1,044,500	863,560
34	3111305	YOTO GENERAL CONSTRUCTION AND SUPPLIES	Potato promotion	Kabiemit	2581086		150,000	150,000	-	150,000
35	3110504	KAPTEREN FCS	Fertilizer transport	Kamariny	-		100,000	100,000	-	100,000
36	3110504	SERGOIT NGENY MULTIPURPOSE FCS	Fertilizer transport	Kamariny	-		100,000	100,000	-	100,000
37	3110504	SONYO ENTERPRISES LIMITED	Kaptogem cattle dip	Kamariny	1380468		794,840	794,840	-	794,840
38	3110504	FLORATO CONSTRUCTION COMPANY	Bugar cereal store	Kapchemutwa	-		193,948	193,948	-	193,948
39	3110504	MARICHOR MARKETING SERVICES LIMITED	Passion fruit factory	Kapchemutwa	1102471		1,366,530	1,366,530	802,530	564,000
40	3110504	KAPCHEMUTWA YOUTH GROUP	Kewapkitony sale yard	Kapchemutwa	1377915		396,000	396,000	-	396,000
41	3110504	ASALI TAMU HOLDINGS LIMITED	Sisiya spring	Kapsowar	1377902		198,000	198,000	-	198,000
42	3110504	NASHYL HOLDINGS	Kaptum/ Katkok irrigation scheme	Kapsowar	1243761		131,089	131,089	-	131,089
43	3110504	ACHAM ENTERPRISES LIMITED	Kipsaya cattle dip	Kapsowar	1521890		156,870	156,870	-	156,870

44	3110504	ELDAS SUPPLIERS CONTRACTORS COMPANY LTD	Kaptarkok ATC	Kaptarakwa	1380499		1,399,100	1,399,100	-	1,399,100
45	2211399	WARENG MARKET RESOURCE CENTRE	Dairy heifers	Kaptarakwa	2821424		4,957,000	4,957,000	-	4,957,000
46	3110504	SONYO ENTERPRISES LIMITED	Segut cattle dip	Kapyego	-		1,000,000	1,000,000	-	1,000,000
47	3110504	BLUE STATE LIMITED	Kapkucher (Tugumoi) cattle dip	Metkei	1380466		1,000,000	1,000,000	-	1,000,000
48	3111302	KISOBEI ENTERPRISES LIMITED	Kari kienyeji chicks	Moiben/ Kuserwa	3236405		90,000	90,000	-	90,000
49	3110504	DRYLAND OASIS ENTERPRISES	Kaptoro food security farm	Sambirir	1380462		2,802,580	2,802,580	-	2,802,580
50	3111305	KAPSICH KEWANIN WOMEN GROUP	Tea promotion	Sengwer	2832297		185,000	185,000	-	185,000
51	3110504	WHITECOM COMPANY LIMITED	Kipsero cattle dip	Sengwer	-		1,490,740	1,490,740	799,087	691,653
52	2210505	AIC CHEPTEBO	Farmers capacity building	Soy North	-		67,210	67,210	-	67,210
53	3110504	TENAJOY INVESTMENT LIMITED	Toror furrow	Soy North	-		999,730	999,730	-	999,730
54	3110504	KAPTURMET COMPANY LIMITED	Kapkayo sale yard	Soy South	1377909		400,000	400,000	-	400,000
55	3111305	AIC CHEPTEBO RURAL DEVELOPMENT	Mango promotion	Tambach	3236413		99,960	99,960	-	99,960
56	3110405	KAPTURMET COMPANY LIMITED	Chepkaitui water furrow	Tambach	1380475		797,080	797,080	-	797,080
57	3111305	KOIKOCHWA COMPANY LIMITED	Mango promotion	Tambach	2581053		108,900	108,900	-	108,900
58	3110504	HYPEC LIMITED	Kamogich milk cooler	Tambach	1521895		1,647,162	1,647,162	-	1,647,162
		TOTAL					51,597,973	50,235,296	9,892,300	40,342,996

PENDING COMMITMENT FOR CLIMATE SMART F/Y 18/19

SNO	VOTEHEAD	NAME OF SUPPLIER	PROJECT DESCRIPTION	WARD	LSO/LPO/WARRANT/PV NO.	INVICE NO.	ROVED ESTIM,ATE	TENDER SUM	AMOUUNT PAID AS AT 30TH JUNE,2019	BALANCE
1	2640499	BELIO FILLING STATION	FUEL SUPPLY	ALL6WARDS	76/43		392,000	392,000	303,575	88,425
2	2640499	KRA	AIRTIME(TAX)	HQ	VARIOUS		90,000	90,000	89,775	225
4	2640499	IN -TIME CONTRACTORS WC	DESILTING KNDABILET DAM	CHEBORORWA/CHERANGANY	713603		17,604,401	17,454,351	11,128,739	6,325,612
5	2640499	RAYNARDS ENTERPRISES	KONDABILET DAM-ACCESSORIES	CHEBORORWA/CHERANGANY	713575		4,022,170	3,696,500	-	3,696,500
13	2640499	FRACA SERVCOM ENTREPRI	OFFICE FURNITURE/CABINETS	HQ	732897		1,022,000	1,022,000	1,006,000	16,000
31	2640499	TALAX ENTREPRISES	CLEANING AND SANITARY MATERIALS	H/Q	744518		96,000	94,950		94,950
32	2640499	EMERGENT INFORMATION S	MAINTENANCE OF COMPUTERS	H/Q	744565		20,000	19,500		19,500
33	2640499	FULTON ltd	GAS/DISPENSERS	HQ	728046		60,000	65,500		65,500
34	2640499	AIC CHEPTEBO	CATERING SERVICES	6WARDS	82		120,000	148,000		148,000
35	2640499	ITWASCO	WATER	HQ			3,000	3,000		3,000
53	2640499		BANK CHARGES	HQ			30,000	30,000		30,000
		TOTAL					23,459,571	23,015,801	12,528,089	10,487,712

DEPARTMENT OF EDUCATION & TECHNICAL TRAINING PENDING COMMITMENTS FOR FY 2018/2019

S/no	VOTE HEAD	SUPPLIER/CONTRACTOR	PROJECT DISCRIPTION	WARD	LPO/LSO NO.	INVOICE NO	APPROVED ESTIMATE	TENDER SUM	AMOUNT PAID	BALANCE
1	3110299	Kreel Construction company	Construction of Kamwago Twin ECD classroom	Chepkorio	721822		2,700,000	2,700,000	-	2,700,000
2	3110299	Hilten Gaa Limited	Construction of Twin Workshop at flax VTC	Chepkorio	736737		5,000,000	5,000,000	-	5,000,000
3	3110299	Flemings Construction and s	Construction of Tenden Twin ECD classroom	Cherangany/Cheb	701086		2,500,000	2,478,590	921,600	1,556,990
4	3110299	Yupreneur Investment LTD	Construction of Kapchebit Twin ECD classroom	Cherangany/Cheb	724502-2		2,500,000	2,499,678	-	2,499,678
5	3110299	Flemings Construction and s	Construction of Kapkures Twin ECD classroom	Cherangany/Cheb	701074		2,500,000	2,458,920	1,350,200	1,108,720
6	3110299	Rebokabeiz Company LTD	Construction of Chawis Twin ECD classroom	Embobut/Embolot	723399		2,700,000	2,700,000	1,461,480	1,238,520
7	3110299	Dikamok Solutions LTD	Construction of Kamogo Twin ECD Classroom	Embobut/Embolot	694980		2,700,000	2,676,430	1,809,580	866,850
9	3110299	Vajek Company Limited	Construction of Chemisto Twin ECD classroom	Embobut/Embolot	694934-2		2,900,000	2,889,884	1,536,770	1,353,114
10	3110299	Kabaldamet ECD	Construction of Kabaldamet Twin ECD classroom	Endo	Transfer		2,700,000	2,700,000	-	2,700,000
11	3110299	Infinitum Company LTD	Construction of Tinone Twin ECD classroom	Kabiemit	721817		2,700,000	2,700,000	-	2,700,000
12	3110299	Power Edge Construction	Construction of Kapchebelel Twin ECD classroom	Kabiemit	721827		2,700,000	2,689,070	-	2,689,070
13	3110299	The Pearl Networth Limited	Construction of Tulwobei Twin ECD classroom	Kabiemit	740304		2,700,000	2,700,000	-	2,700,000
14	3110299	Unispec Company LTD	Construction of Kiptabus Twin ECD classroom	Kamariny	721815		2,700,000	2,685,045	1,300,000	1,385,045
15	3110299	Talek Engineering LTD	Construction of Yokot Twin ECD classroom	Kamariny	721811		2,700,000	2,700,000	1,300,000	1,400,000
16	3110299	Maerkito Company LTD	Construction of Chebonet Twin ECD classroom	Kamariny	721816		2,700,000	2,699,660	1,300,000	1,399,660
17	3110299	Tarngen Construction Comp	Construction of Sangurur Twin ECD classroom	Kapsowar	700901		2,500,000	2,500,000	-	2,500,000
18	3110299	Samjen Aron Construction C	Construction of Sitoton Twin ECD classroom	Kapsowar	721770-2		2,700,000	2,691,498	2,000,000	691,498
19	3110299	Kiroron Construction Enterp	Construction of Kaptek Twin ECD classroom	Kapsowar	722919-2		2,500,000	2,498,965	1,010,500	1,488,465
20	3110299	Mogti Company Limited	Construction of Kipsaiya Twin ECD classroom	Kapsowar	725437		2,500,000	2,499,209	700,000	1,799,209
21	3110299	Kapero ECD	Construction of Kapero Twin ECD classroom	Kapyego	Transfer		2,700,000	2,700,000	-	2,700,000
22	3110299	School Board of Managemer	Construction of Kaptobendo Twin ECD classroom	Kapyego	Transfer		2,700,000	2,700,000	-	2,700,000
23	3110299	Pristim Supplies LTD	Construction of Sabor Twin ECD classroom	Kaptarakwa	711928-2		2,700,000	2,700,000	-	2,700,000
24	3110299	Mauko Rift Contractors LTD	Construction of Kaptarkok ECD classroom	Kaptarakwa	714143		2,700,000	2,692,020	1,089,990	1,602,030
25	3110299	Tarngen Construction Comp	Consruction of Chemarkach ECD Classroom	Kaptarakwa	711933-4		2,700,000	2,700,000	1,161,430	1,538,570
26	3110299	Chebon Investment LTD	Construction of Tartar ECD classroom	Lelan	721808		2,700,000	2,700,000	-	2,700,000

27	3110299	Dofag Machinery Limited	Construction of ChemwaniaTwin ECD classroom	Lelan	714233-2		2,700,000	2,699,030	-	2,699,030
28	3110299	Ristan Enterprises LTD	Construction of Kapirisus Twin ECD classroom	Metkei	722800		2,700,000	2,699,860	-	2,699,860
29	3110299	Koiney Logistics	Construction of Kachorwa Twin ECD classroom	Metkei	721819		2,700,000	2,699,441	1,531,442	1,167,999
30	3110299	Talek Engineering LTD	Completion of Kipchorua ECD classroom	Metkei	728865		1,500,000	1,500,000	-	1,500,000
31	3110299	Effic Engineering LTD	Construction of Chogoo Twin ECD classroom	Moiben Kuserwa	721812-2		2,700,000	2,691,130	1,070,000	1,621,130
32	3110299	Stans Construction Company	Construction of Kitonget Twin ECD classroom	Moiben Kuserwa	721805		2,700,000	2,693,250	-	2,693,250
33	3110299	Kungano Engineering Limite	Completion of Cheptulon ECD classroom	Moiben Kuserwa	728850		1,100,000	1,100,000	-	1,100,000
34	3110299	Kibororiton Gen Suppliers LT	Construction of Chugor Twin ECD classroom	Sambirir	694937		2,700,000	2,690,261	1,229,440	1,460,821
35	3110299	Dikamok Solutions LTD	Construction of Topongwon Twin ECD classroom	Sambirir	694983		2,700,000	2,613,390	1,175,340	1,438,050
36	3110299	One door Investment LTD	Construction of Chepkok Twin ECD classroom	Sambirir	723383		2,700,000	2,699,210	1,197,800	1,501,410
37	3110299	Whitecom Company LTD	Construction of Kiplegetet Twin ECD classroom	Sengwer	721803		2,700,000	2,699,860	2,000,000	699,860
38	3110299	Wills Smart Company LTD	Construction of Korober Twin ECD	Soy North	700883		2,700,000	2,581,500	-	2,581,500
39	3110299	Kokiann Enterprises	Construction of Munyek Twin ECD	Soy South	1521928		2,200,000	2,200,000	1,173,400	1,026,600
40	3110299	Lobeen Holding Company	Construction of Kabechei Twin ECD	Soy South	716996-3		2,700,000	2,699,920	-	2,699,920
41	3110299	Fulton Limited	Construction of Kewapmwen Twin ECD	Soy South	732911		2,200,000	2,198,170	-	2,198,170
42	3110299	Notion Enterprises	Construction of Songeto Twin ECD	Tambach	721768-2		2,700,000	2,699,855	-	2,699,855
43	3110299	Hilten Gaa Limited	Construction of Nyawa Twin ECD	Tambach	700863		2,700,000	2,683,310	2,483,310	200,000
44	3110299	Katum Enterprises Ltd	Supply and Delivery of ECDE furnitures	All Wards	722156		2,344,400	2,344,400	1,135,500	1,208,900
45	3110299	Katum Enterprises Ltd	Supply and Delivery of ECDE furnitures	All Wards	722060-2		2,580,200	2,580,200	2,362,700	217,500
46	3110299	paristar Enterprises Limited	Supply and Delivery of ECDE furnitures	All Wards	729396		2,091,129	2,091,129	-	2,091,129
47	3110901	Tabrem Limited	Supply and Delivery of ECDE furnitures	All Wards	736728		6,904,900	6,904,900	-	6,904,900
48	3110299	Dawn Logistics LTD	Supply and Delivery of ECDE furnitures	All Wards	722327		2,285,600	2,285,600	1,088,900	1,196,700
49	2510118	Koiitilial VTC Account	VTC Conditional Grant-for insfrastructure	All Wards	Transfer		256,500	256,500	-	256,500
50	2510118	Chepkorio VTC Account	VTC Conditional Grant-for insfrastructure	Chepkorio	Transfer		6,500,000	6,500,000	-	6,500,000
51	2510118	Chesongoch VTC Account	VTC Conditional Grant-for insfrastructure	Chesongoch	Transfer		3,756,500	3,756,500	-	3,756,500
52	3110299	Eastline Solutions LTD	Construction of Lelboinet Twin ECD Classroom	Chepkorio	1521759		2,178,020	2,178,020	1,702,880	475,140

54	3110299	Jabe Traders LTD	Completion of Kapchebit Twin ECD classroom	Cherangany/Chebo	1521924		1,999,900	1,999,900	1,000,000	999,900
55	3110299	Torben Solutions LTD	Construction of Moror Twin ECD classroom	Embobut/Embolot	1521915		2,174,399	2,174,399	1,973,700	200,699
56	3110299	Yupreneur Investment LTD	Construction of Cheptarit Twin ECD classroom	Emsoo	1612754		2,198,670	2,198,670	930,015	1,268,655
57	3110299	Marcom Company LTD	Construction of Kokwop-Sitet Twin ECD classroom	Emsoo	1521762		2,198,670	2,198,670	774,380	1,424,290
58	3110299	Pamingtone Holding LTD	Construction of Chechan Twin ECD classroom	Endo	1521778		2,190,470	2,190,470	1,500,345	690,125
59	3110299	Assup Enterprises LTD	Construction of dormitory at Chesongoch VTC	Endo	1521927		3,990,000	3,990,000	3,245,500	744,500
60	3110299	Bokari LTD	Construction of Kapkobil Twin ECD classroom	Endo	1521920		2,193,980	2,193,980	1,261,610	932,370
61	3110299	Power Edge Construction Co	Construction of Chepkosom Twin ECD classroom	Kabiemit	1521779		2,196,400	2,196,400	1,453,010	743,390
62	3110299	Cyken Enterprises LTD	Construction of Chelingwa Twin ECD classroom	Kamariny	1521791		2,169,036	2,169,036	1,662,242	506,794
63	3110299	Stevekor Construction Comp	Construction of Korkitony Twin ECD classroom	Kapchemutwa	1521914		2,199,996	2,199,996	937,100	1,262,896
64	3110299	Diamond Dove	Construction of Kapsumail Twin ECD classroom	Kapsowar	1521907		2,193,380	2,193,380	2,023,370	170,010
65	3110299	Kimbisa Agencies LTD	Construction of Lawich Twin ECD classroom	Kapsowar	1521921		2,204,530	2,204,530	1,885,250	319,280
66	3110299	Kagen Contractors LTD	Construction of Kibirech Twin ECD classroom	Lelan	1521792		2,184,000	2,184,000	2,084,000	100,000
67	3110299	Kagen Contractors LTD	Construction of Tembu Twin ECD classroom	Lelan	1521793		2,103,000	2,103,000	1,953,000	150,000
68	3110299	Altich East Africa Company L	Construction of Kamurto Twin ECD classroom	Lelan	1521909		2,200,000	2,200,000	2,086,900	113,100
69	3110299	Ristan Enterprises LTD	Construction of Kapsergong Twin ECD classroom	Metkei	1521771		2,197,890	2,197,890	1,905,150	292,740
70	3110299	Yupreneur Investment LTD	Construction of Kapkoros Twin ECD classroom	Moiben Kuserwa	1521938		2,197,250	2,197,250	1,961,065	236,185
71	3110299	Kungano Engineering Limite	Construction of Cheptrulon Single ECD classroom	Moiben Kuserwa	1521765		1,099,780	1,099,780	427,080	672,700
72	3110299	Persim Company LTD	Construction of Emkew Twin ECD classroom	Moiben Kuserwa	1521796		2,200,000	2,200,000	1,389,352	810,648
73	3110299	Dawn Logistics LTD	Construction of Penon Twin ECD classroom	Sengwer	1521798		2,200,000	2,200,000	2,045,435	154,565
76	3110299	Blue State Limited	Construction of Chemurgui Twin ECD classroom	Soy North	1521766		2,184,000	2,184,000	1,542,630	641,370
77	3110299	Yupreneur Investment LTD	Construction of Koitui Twin ECD classroom	Soy North	1521903		2,200,020	2,200,020	1,999,321	200,699
78	3110299	Harpos Investment	Construction of Chop Twin ECD classroom	Soy South	1521751		2,184,000	2,184,000	1,353,400	830,600
79	3110299	Yupreneur Investment LTD	Construction of Chemoibon Twin ECD classroom	Soy South	1612760		2,198,670	2,198,670	951,886	1,246,785
80	3110299	Monanne Holdings Limited	Supply and delivery of Kobil Special School Equipment	Kapchemutwa	740792		498,000	498,000	-	498,000
81	3110299	Chekima Company LTD	Construction of KibirechVTC dormitory	Kapyego	1243882		2,300,000	2,300,000	1,490,300	809,700
82	3110299	Mutaki Kitamu	Construction of Chebulbul Twin ECD classroom	Kaptarakwa	1241824		795,370	795,370	685,400	109,970

83	3110299	North Bridge Technologies	Construction of Kimungu Twin ECD classroom	Moiben Kuserwa	1241823		2,243,730	2,243,730	2,191,082	52,648
84	3110299	Davcos Company LTD	Construction of Katilit Twin ECD classroom	Embobut/Embolot	1241825		2,208,320	2,208,320	1,846,945	361,375
85	3110299	Ngubaruk General Supplies	Construction of Ewaa Twin ECD classroom	Kapsowar	1241830		2,168,539	2,168,539	1,743,096	425,443
86	3110299	Turkut Green Enterprises	Construction of Cheptongei Twin ECD classroom	Moiben Kuserwa	1212873		2,200,440	2,200,440	1,904,460	295,980
87	3110299	Judool Enterprises	Construction of Kiptabach Twin ECD classroom	Soy South	1212875		2,196,800	2,196,800	1,240,685	956,115
88	3110299	North Bridge Technologies	Completion of Kaplenge Twin ECD classroom	Moiben Kuserwa	1241843		350,000	350,000	-	350,000
89	3110299	Chamery Enterprise limited	Construction of Nyalil Twin ECD	Emsoo	1241363		2,206,485	2,206,485	1,980,905	225,580
90	3110299	Ngubaruk General Supplies	Construction of Kapchepkoisir Twin ECD classroom	Moiben Kuserwa	1241838		2,272,000	2,272,000	2,094,981	177,019
91	3110299	Sharo Enterprises Ltd	Construction of Kapsicha Twin ECD classroom	Sambirir	1212891		2,205,785	2,205,785	1,985,207	220,579
92	3110299	Barry Developers And Contr	Construction of Kapchemurkeldet Twin ECD classroom	Kapyego	1038928		2,401,465	2,401,465	1,979,470	421,995
93	3110299	Cocy	Construction of Chesuman Twin ECD classroom	Arror	1102455		2,070,300	2,070,300	1,640,300	430,000
94	3110299	Rymesh Investment Ltd	Construction of Yatoi Twin ECD classroom	Cherangany/Chebororwa	1102457		1,900,000	1,900,000	1,812,951	87,049
95	3110299	Tenderi Talents	Construction of Twin Workshop at Kapcherop VTC	Sengwer	1102067		5,104,862	5,104,862	4,834,142	270,720
96	3110299	Kiryam Logistics	Construction of Twin Workshop at ChesongochVTC	Endo	1521928		5,345,900	5,345,900	5,188,729	157,171
97	3110299	Jakoki Investment Ltd	Construction of Kutwopmoso Twin ECD classroom	Kaptarakwa	1038937		2,090,330	2,090,330	1,988,664	101,666
98	3110299	Charar Investment Ltd	Construction of Sergoit Twin ECD classroom	Kamariny	1038912		1,980,000	1,980,000	1,941,850	38,150
99	3110299	Ossiefuna Construction Com	Construction of Kobil Twin ECD classroom	Kapchemutwa	1038915		1,900,000	1,900,000	1,847,065	52,935
100	3110299	Belio Hardware and building	Construction of Twin Workshop a Iten VTC	Kapchemutwa			4,710,000	4,710,000	4,463,519	246,481
101	3110299	Romon	Construction of Metibelio Twin ECD classroom	Moiben Kuserwa	1038922		1,996,000	1,996,000	1,761,494	234,506
102	3110299	Northbridge Technologies	Construction of Kimungu Twin ECD classroom	Moiben Kuserwa	1241823		2,243,730	2,243,730	2,191,082	52,648
103	2640499	commisioner of domestic ta	Kokwangoi twin ECD classroom		1212864		54,236	54,236		54,236
104	2640499	commisioner of domestic ta	Konot twin ECD classroom		1241389		32,152	32,152		32,152
105	2640499	commisioner of domestic ta	Koisabul twin ECD classroom		1241377		59,028	59,028		59,028
106	2640499	commisioner of domestic ta	Nyalil twin ECD and pit latrine		1241363		4,476	4,476		4,476
107	3110299	commisioner of domestic ta	Chesongoch VTC domitory and ablution		1521927		45,000	45,000		45,000
108	3110299	commisioner of domestic ta	Kiplegetet twin ECD classroom				60,000	60,000		60,000
109	3110299	EMC deposit	Chemisto twin ECD classroom				153,677	153,677		153,677

110	3110299	EMC deposit	Chesongoch VTC domitory and ablution		1521927		150,000	150,000		150,000
111	3110299	commisioner of domestic ta	KD twin ECD classroom		1241819		15,656	15,656		15,656
112	3110299	EMC deposit	KD twin ECD classroom		1241819		30,267	30,267		30,267
113	3110299	commisioner of domestic ta	Payment of Dawn Logistics				56,322	56,322		56,322
114	3110299	commisioner of domestic ta	Payment to Paristar enterprises limited				108,162	108,162		108,162
115	3110299	commisioner of domestic ta	Chesongoch VTC domitory and ablution		1521927		77,586	77,586		77,586
116	3110299	commisioner of domestic ta	Kiplegetet twin ECD classroom				103,448	103,448		103,448
117	3110299	commisioner of domestic ta	Chemisto twin ECD classroom				79,488	79,488		79,488
118	3110299	commisioner of domestic ta	Tenden ECD classroom				47,669	47,669		47,669
119	3110299	commisioner of domestic ta	Kaptek twin ECD classroom				52,267	52,267		52,267
120	3110299	EMC deposit account	Kaptek twin ECD classroom				101,050	101,050		101,050
121	3110299	commisioner of domestic ta	Chemisto twin ECD classroom				46,103	46,103		46,103
122	3110299	EMC deposit account	Tenden ECD classroom				92,160	92,160		92,160
123	3110299	commisioner of domestic ta	Kaptek twin ECD classroom				30,315	30,315		30,315
124	3110299	commisioner of domestic ta	KD twin ECD classroom				9,080	9,080		9,080
125	3110299	commisioner of domestic ta	Payment to AMEDO centres Kenya ltd		3236311		789	789		789
126	3110299	commisioner of domestic ta	Payment to AMEDO centres Kenya ltd		3236310		5,038	5,038		5,038
127	3110299	commisioner of domestic ta	Payment of AMEDO centres Kenya ltd		3236312		13,001	13,001		13,001
128	3110299	EMC deposit	Cherota twin ECD classroom		1521756		46,227	46,227		46,227
129	3110299	commisioner of domestic ta	Cherota twin ECD classroom		1521756		13,868	13,868		13,868
130	3110299	commisioner of domestic ta	Cherota twin ECD classroom		1521756		23,911	23,911		23,911
131	3110299	commisioner of domestic ta	Tenden twin ECD classroom				27,648	27,648		27,648
132	2640499	Comissioner of domestic tax	Kapchepsar twin ECD and Pit latrine	LELAN	1241834		62,874	62,874		62,874
133	2640499	commisioner of domestic ta	Kongipseba twin ECD classroom		1521941		3,560	3,560		3,560
134	2640499	Comissioner of domestic tax	Terikmoi twin ECD classroom		1241831		76,746	76,746		76,746
135	2640499	commisioner of domestic ta	Terikmoi twin ECD classroom		1241831		44,513	44,513		44,513
136	2640499	commisioner of domestic ta	Muskut twin ECD classroom		1212883		34,427	34,427		34,427
137	2640499	commisioner of domestic ta	Kararia twin ECD classroom				9,122	9,122		9,122
138	2640499	commisioner of domestic ta	Payment to Cristen general suppliers LTD				6,944	6,944		6,944
139	2640499	commisioner of domestic ta	Kapcheptek twin ECD classroom		1243870		51,937	51,937		51,937
140	2640499	EMC Deposit	Kibonge twin ECD classroom		950712		60,719	60,719		60,719
141	2640499	commisioner of domestic ta	Lochin twin ECD classroom and pit latrine		1521911		28,787	28,787		28,787
142	2640499	commisioner of domestic ta	Muskut twin ECD classroom		1212883		59,357	59,357		59,357
143	2640499	commisioner of domestic ta	Kapchesar twin ECD classroom		1241834		41,056	41,056		41,056
144	2640499	commisioner of domestic ta	Kilima twin ECD classroom		1521760		37,048	37,048		37,048
145	2640499	commisioner of domestic ta	Terikmoi twin ECD classroom		1241831		15,763	15,763		15,763
146	2640499	commisioner of domestic ta	Kulwane twin ECD classroom				37,969	37,969		37,969
147	2640499	commisioner of domestic ta	Kapsicha twin ECD classroom		1212891		52,158	52,158		52,158
148	3110299	commisioner of domestic ta	Kondabilet twin ECD classroom		1038914		16,112	16,112		16,112

149	3110299	commisioner of domestic ta	Chebulbul twin ECD classroom		1241824		20,562	20,562		20,562
150	3110299	commisioner of domestic ta	Berese twin ECD classroom		1241391		6,724	6,724		6,724
151	3110299	commisioner of domestic ta	Berese twin ECD classroom		1241391		3,900	3,900		3,900
152	3110299	EMC Deposit	Berese twin ECD classroom		1241391		13,000	13,000		13,000
153	2640499	commisioner of domestic ta	Cheptongei twin ECD classroom		1212873		29,940	29,940		29,940
154	2640499	commisioner of domestic ta	Kararia twin ECD classroom and pit latrine		1102453		10,779	10,779		10,779
155	2640499	commisioner of domestic ta	Kapsicha twin ECD classroom		1212891		30,251	30,251		30,251
156	2640499	EMC Deposit	Kondabilet twin ECD classroom		1038914		31,150	31,150		31,150
157	3110299	commisioner of domestic ta	Konot twin ECD classroom		1241389		55,434	55,434		55,434
158	3110202	EMC deposit account	Konot twin ECD classroom		1241389		107,179	107,179		107,179
159	3110504	commisioner of domestic ta	Kiplabai VTC domitory		1241395		45,067	45,067		45,067
160	2640499	commisioner of domestic ta	Kapcheptek twin ECD classroom		1243870		30,123	30,123		30,123
		TOTAL					248,805,173	248,412,329	120,250,329	128,162,000

DEPARTMENT OF HEALTH AND SANITATION UPDATED LIST OF THE PENDING COMMITMENTS FOR F/Y 18/19

s/no	Vote Head	Supplier / Contractor	Project Description	Ward	LPO/LSO No.	INVOICE NO.	Budgeted amount	Tender Sum	Amount paid as at 30th june 2019	Balance
1	3110202	Wellcome break company ltd	construction of Incinerator	Arror	700591		6,000,000	442,450	442,450	-
2	3110202	Tekifam limited	construction of Ablution	Arror	728822			699,998	-	699,998
2	3110202	Infitech logistics company limited	construction of Maternity	Arror	728830			2,570,810	-	2,570,810
3	3110202	Kaburet holdings limited	construction of Twin staff house	Arror	736012			2,250,000	-	2,250,000
3	3110202	Wellcome break company ltd	construction of Incinerator	Arror	700504		3,000,000	442,450	442,450	-
4	3110202	Santos general merchants limited	construction of Septic and soak	Arror	707597			700,000	700,000	-
4	3110202	Tunyo dispensary	Maintenance of Tunyo dispensary	Arror	transfer			300,000	-	300,000
5	3110202	Kapchemutta dispensary	purchase Land	Arror	Transfer			850,000	-	850,000
5	3110202	Sonyo enterprises limited	construction of Septic	Chepkorio	723814		5,000,000	847,260	-	847,260
6	3110202	Tobik enterprises limited	repair of Kitchen	Chepkorio	733867			499,800	-	499,800
6	3110202	Koswo dealers	repair of burning chamber	Chepkorio	733873			99,922	-	99,922
7	3110202		construction of walk way	Chepkorio				1,200,000	-	1,200,000
7	3110202	Koswo dealers	completion of staff office	Chepkorio	728401			499,090	-	499,090
8	3110202		construction of Waiting bay	Chepkorio				350,000	-	350,000
8	3110202	Jomicha enterprises limited	Supply Medical equipment	Chepkorio	738750		1,200,000	556,800	-	556,800
9	3110202	Valdo limited	construction of Incinerator	Chepkorio	729084			449,750	-	449,750
9	3110202		Kitchen repair	Chepkorio				150,000	-	150,000
10	3110202	Flemings construction and supplies co ltd	construction of lab	Chebororwa	723816		2,000,000	1,479,860	700,280	779,580
			cheboororwa					500,000	-	500,000
			supply backup generator	Chebororwa						
10			Proposed construction of	Chebororwa	712166		1,000,000	1,000,000	750,000	250,000

11	3110504	Saarel investment limited	supply and delivery of medical equipments to tenden dispensary as per attached list	Chebororwa	728811		1,000,000	999,480	-	999,480
12	3110202	Solion company limited	construction of septic	Chebororwa	700577		6,000,000	849,800	849,800	-
12	3110504	Solion company limited	construction of maternity	Embobut	700559			2,999,850	2,844,650	155,200
13	3110202	Tekifam limited	water supply to Mungwa dispensary	Embobut	726070			799,995	-	799,995
13			purchase of land	Embobut				1,350,000	-	1,350,000
14	3110202	Pesko holdings limited	Proposed maternity block at Kabulwo dispensary	Emsoo	700500		2,600,000	2,416,330	2,112,030	304,300
14	3110202	Harpos investments limited	Supply and delivery of medical equipment to Chegilet dispensary	Emsoo	711003		1,000,000	999,100	-	999,100
15	3110202	Kwalo holdings limited	Completion of staff house at Kibendo health centre	Emsoo	723815		500,000	499,932	-	499,932
15	3110202	Power edge construction limited	construction of Emergency delivery unit	Kabiemit	71217		2,000,000	1,499,873	1,499,873	-
16	3110202		Repair	Kabiemit				500,000	-	500,000
16	3110202		Construction of toilets tulwobei dispensary	Kabiemit			1,400,000	1,400,000	-	1,400,000
17	3110202		Preventive curative measures –purchase of motorbike	Kabiemit			400,000	400,000	-	400,000
17	3110202	Jomic medical limited	Supply and delivery of medical equipment to Kapteren dispensary	Kamarany	722420		2,500,000	2,698,500	-	2,698,500
18	3110202	Tiskopak Kenya limited	Supply and delivery of maternity equipment to Kipsoen dispensary	Kamarany	715717		2,000,000	1,697,100	-	1,697,100
18	3110202	Katalel Dispensary	Completion of katalel dispensary	Kamarany	transfer		1,000,000	1,000,000	-	1,000,000
19	3110202		Purchase of generator sergoit dispensary	Kamarany			500,000	500,000	-	500,000
19	3110202	Stans construction limited	construction of OPD kapchesewes dispensary	Kapsowar	712177		2,000,000	1,497,050	-	1,497,050
20	3110202	Chesigau investment company limited	Proposed Duplex staff house at Sangurur dispensary	Kapsowar	728072		2,500,000	2,499,630	1,999,704	499,926
20		Transferred to Facility	Electricity connection kiptulos	Kaptarakwa	transfer		300,000	300,000		300,000
21	3110202	Sogotio holdings limited	Proposed water supply extension at Tenderwa	Kapyego	726080		500,000	499,702	-	499,702
21	3110202	Sogotio holdings limited	Connection of water to kamasia health centre	Kapyego	726082		500,000	499,560	-	499,560
22	3110202		Purchase of backup generator to kapyego health centre	Kapyego			650,000	650,000	-	650,000
22	3110202	Stans construction limited	Proposed construction of two unit staff house at Kimnai dispensary	Lelan	700526		2,000,000	1,973,300	818,800	1,154,500
23	3110202		Emergency delivery unit kapsait	Lelan			700,000	700,000	-	700,000
23	3110202	Saint Florence limited	Proposed emergency delivery room of Kibigos dispensary	Lelan	727230		1,500,000	1,499,950	-	1,499,950

24	3110202	Transferred to Facility	Upgrading of kamwosor dispensary	Metkei	transfer		3,000,000	3,000,000	-	3,000,000
24	3110202	Transferred to Facility	Completion of Tulwobei dispensary	Metkei	transfer			1,400,000	-	1,400,000
25	3110202	Transferred to Facility	Purchase of medical equipment to tabare dispensary	Metkei	transfer		500,000	500,000	-	500,000
25	3110202	Transferred to Facility	Medical Screening at	Metkei	transfer		500,000	500,000	-	500,000
26	3110202	Transferred to Facility	Completion of OPD tugumoi	Metkei	transfer		1,000,000	1,000,000	-	1,000,000
26	3110202	Ruearn enterprises limited	Proposed water supply extension to Sumbeywet dispensary	Moiben/ Kuserwo	729658		1,037,000	1,000,000	-	1,000,000
27	3110202		Completion of maternity chebulbai	Moiben/ Kuserwo			795,296	795,296	-	795,296
27	3111101	Kibororitok general supplies company limited	2.construction of Emergency delivery unit at maina		701376			1,470,000	-	1,470,000
28	3111101	Chemworor health center	Assorted medical equipment to chemworor	Sambirir	transfer		2,000,000	2,000,000	-	2,000,000
28	3111101	Hentai company limited	Emegerncy delivery unit at tuturung		728827		2,000,000	1,490,000	-	1,490,000
29	3111101	Lakich lab limited	Supply and delivery of medical equipment to Luguget dispensary	Sambirir	729088		1,000,000	995,000	-	995,000
29	3110202	Bareu general construction and supplies company limited	Proposed completion of biretwo health centre	Soy North	728371		3,000,000	3,000,000	2,600,000	400,000
30	3110202	Transferred to Facility	Upgrade of Kocholwo sub county hospital	Soy South	Transfer		2,000,000	1,550,000	-	1,550,000
31	3110202	Kitopass investment limited	Construction of Incinerator at Kocholwo sub county	Soy South	700564			425,950	425,940	10
31	3110202	Tobik enterprises limited	Proposed construction of OPD centre at NYS Chepsirei	Soy South	712123		1,000,000	1,000,000	-	1,000,000
32	3110202	Kongasis investments limited	Construction of Maternity construction Anin dispensary	Tambach	700487		3,500,000	2,416,330	2,223,030	193,300
32	3111101	Jomicha enterprises limited	2. Supply of medical Equipment Anin dispensary	Tambach	729112			1,083,670	-	1,083,670
33	3111101	Tambach sub county hospita	Supply and delivery of medical equipment to tambach s.c.h	Tambach	Transfer		700,000	700,000	-	700,000
33	3111101	kapchebar dispesary	Purchase of land kapchebar dispensary	Tambach	Transfer		500,000	500,000	-	500,000
34	3111101	Songeto disp	Supply of medical equip to songeto dispensary	Tambach	Transfer		800,000	800,000	-	800,000
34	3111101	Sonyo enterprises limited	Proposed construction of staff house at Rimoi dispensary	Tambach	710728		500,000	500,000	-	500,000
35	3110504	PERSIM CO. LTD	proposed construction of dispensary at kaptagat	Kaptarakwa	1564272			1,250,000	-	1,250,000
35	3110504	MALT CONTRACTORS LTD, ELDORET	CONSTRUCTION OF 12 BED WARD AT CHEPKORIO H/C	Chepkorio	1241940			5,241,070	4,465,639	775,431
36	3110504	Global Medlink ltd	Medical Equipment Kapletingi Dispensary	Chepkorio	3236464			387,405	-	387,405

36	3110504	BELLSHAPE LTD	construction of staff house at koitugum	Chebororwa/cherangany	1241933			881,380	-	881,380
37	3110504	GARLINS ENTERPRISES LTD	Construction of septic tank incinerator and plumbing works at tenden dispensary	Chebororwa/cherangany	1564297			1,539,911	1,069,800	470,111
37	3110504	CHEMDROLINK COMPANY LTD	construction of MCH at busieso dispensary	Chebororwa/cherangany	1564478			1,240,000	548,050	691,950
38	3110504	LEIDOS COMPANY LTD	construction of maternity block at maron marichor dispensary	Embobut/Embolot	1564282			2,500,000	-	2,500,000
38	3110504	LIBOB ENTERPRISES LTD,ITEN	CONSTRUCTION OF HEALTH FACILITY AT KAMOGO H/C	Kapyego	1237373			2,487,770	777,920	1,709,850
39	3110504	NASHYL HOLDINGS LTD	Proposed construction of delivery rooms at kaptum dispensary	Emsoo	1564253			2,240,000	1,462,620	777,380
39	3110504	COCY HOLDINGS INVESTMENTS LTD	construction of laboratory at kapchelal h/c	Emsoo	1237360			996,700	-	996,700
40	3110504	KWALO INVESTMENT HOLDINGS LTD	construction of labaratory malkich dispensary	Emsoo	1564473			1,198,700	-	1,198,700
40	3110504	BIWALI COMPANY LTD	completion of staff house at kaparon health centre	endoo	1241939			600,000	-	600,000
41	3110504	MEEL CONSTRUCTION CAMPANY LTD	CONSTRUCTION OF MATERNITY WING AT KAPARON DISPENSARY	endoo	1241159			1,198,700	-	1,198,700
41	3110504	SARAM KARENA GENERAL CONSTRUCTION LTD	CONSTRUCTION OF MORTUARY AT TOT	endoo	1237378			2,044,050	1,281,700	762,350
42	3110504	Global Medlink ltd	Laundry machine Tot Hospital	endoo	3236464			1,200,000	-	1,200,000
42	3110504	RASPO COMPANY LTD, KAPCHEROP	EMERGENCY DELIVERY ROOM CHECHAN	endoo	1241938			1,250,000	-	1,250,000
43	3110504	SUNGARI COMPANY LTD	Proposed construction of dispensary at tulwobei dispensary	Metkei	1564266			1,299,530	712,760	586,770
43	3110504	MIMOSA GRANITES HOLDINGS LTD	constrction of kitchen block at sergoit health centre	Kamarany	1564281			1,694,920	683,050	1,011,870
44	3110504	MUTAKI KITAMU LTD	Proposed extension of katalel dispensary	Kamarany	1564477			1,200,000	500,000	700,000
44	3110504	ROBDAN INVESTMENTS LTD	Propsed construction of septic tank at kapkessum dispensary	Kapchemutwa	1564263			699,808	506,740	193,068
45	3110504	ROBDAN INVESTMENTS LTD	construction of four door abolution block at kapkessum dispensary	Kapchemutwa	1564278			800,000	605,175	194,825
45	3110504	DIGITEX INVESTMENT LTD	construction of toilets at msekekwa health centre	Kapchemutwa	1241164			1,387,100	793,500	593,600
46	3110504	FLORATO CONSTRUCTION CO. LTD	construction of phase 2 theatre at ICRH	Kapchemutwa	1241188			3,787,972	3,031,240	756,732
46	3110504	KESHIAN ENTERPRISES LTD, UASIN GISHU	CONSTRUCTION OF SEPTIC TANK AT ITEN REFERRAL HOSPITAL	Kapchemutwa	1241173			700,500	554,900	145,600
47	3110504	STEVE KOR CONSTRUCTION COMPANY LTD, ELDORET	CONSTRUCTION OF STAFF HOUSE AT MSEKEKWA H/C	Kapchemutwa	1241936			961,810	601,450	360,360

47	3110504	STEVE KOR CONSTRUCTION COMPANY LTD, ITEN	CONSTRUCTION OF MATERINITY AT KAPKESSUM	Kapchemutwa	1241160			519,917	333,345	186,571
48	3110504	STEVE KOR CONSTRUCTION COMPANY LTD, ITEN	EXTENSION OF DISPENSARY AT KAPKESSUM	Kapchemutwa	1237386			1,390,000	856,270	533,730
48	3110504	TENDERI TALENTS	construction of maternity wing at sangurur dispensary	Kapsowar	1237179			2,038,068	1,678,485	359,583
49	3110504	Reale Medical	Medical Equipment Kipsaiya Dispensary	Kapsowar	3236460			500,000	-	500,000
49	3110504	EFFIC ENGINEERS LTD	construction of maternity block at matira	Kapsowar	1237381			1,450,000	587,255	862,745
50	3110504	KOBUSWO INVESTMENT LTD, UASIN GISHU	CONSTRUCTION OF KAPSIW DISPENSARY	Kapsowar	1241151			1,576,100	1,418,667	157,433
50	3110504	KOBUSWO INVESTMENT LTD, UASIN GISHU	CONSTRUCTION OF 3 DOOR PIT LATRINE AT KAPSIW DISPENSARY	Kapsowar	1241927			384,600	-	384,600
51	3110504	TURKUT GREEN ENTERPRISES LTD, NAIROBI	CONSTRUCTION OF STAFF HOUSE AT SISIYA	Kapsowar	1241935			747,410	-	747,410
51	3110504	WIBEESCA COMPANY LTD	construction of theatre at kaptarakwa subcounty hospital	Kaptarakwa	1564476			7,499,270	3,890,000	3,609,270
52	3110504	TUNA CONSTRUCTION & ENTEPRISES LTD	proposed construction of maternity at kokwongoi	lelan	1564264			1,795,360	841,600	953,760
52	3110504	WIBEESCA COMPANY LTD	construction of maternity block at kararia dispensary	Kapyego	1564294			1,899,990	1,099,730	800,260
53	3110504	SHARO ENTERPRISE LTD, ELDORET	CONSTRUCTION OF KALYA DISPENSARY	Kapyego	1241191			1,683,240	1,349,780	333,460
53	3110504	TABASIA HOLDINGS LTD, ELDORET	CONSTRUCTION OF DISPENARRY AT TANGUL	Kapyego	1241190			1,688,320	1,190,730	497,590
54	3110504	KAMASIA CIVIL TECH VENTURES	construction of staff house at kaptalamwa health centre	lelan	1237359			1,227,380	954,600	272,780
54	3110504	CNON ENTERPRISES LTD	construction of male ward at kamwosor health centre	METKEI	1237358			2,467,790	2,063,769	404,021
55	3110504	REAL MEDICAL CENTRE	Installation of morgue coldroom at kamwosor and tot hospitals	METKEI	1564296			6,780,000	-	6,780,000
55	3110504	KANAP LOGISTICS LTD	construction of laboratory at kiplobotwo dispensary		1564287			890,000	551,700	338,300
56	3110504	GRACEPOINT INVESTMENTS LTD	construction of kimnai dispensary	Kapyego	1241189			1,296,485	919,695	376,790
56	3110504	LIBOB ENTERPRISES LTD,ITEN	COMPLETION O CHEBULBAI DISPENSARY FACILITY	MOIBEN/KUSERWO	1237370			555,920	542,580	13,340
57	3110504	TURKUT AGENCIES	Proposed construction of staff house at luguget dispensary	ARROR	1564274			999,995	252,850	747,145
57	3110504	TURKUT AGENCIES	proposed construction of emergency delivery rooms at chesetan dispensary	ARROR	1564275			1,050,000	400,800	649,200
58	3110504	LABA CONSTRUCTION LTD, ELDORET	CONSTRUCTION OF THEATRE AT KOCHOLWO	SOY SOUTH	1241165			1,412,600	1,312,600	100,000

58	3110504	AFRISCAPE COMPANY LTD	Proposed construction of maternity block at kalwal dispensary	SOY SOUTH	1241896			1,198,955	761,305	437,650
59	3110504	Emkwen Suppliers	Medical Equipment Kibindub Dispensary	SOY SOUTH	3236465			500,000	-	500,000
59	3110504	Reale Medical	Medical Equipment Chepsirei Dispensary	SOY SOUTH	3236462			450,920	-	450,920
60	3110504	Reale Medical	Medical Equipment Teber Dispensary	SOY SOUTH	3236462			400,000	-	400,000
60	3110504	SONYO ENTERPISES LTD	proposed construction of staff house at rimoi dispensary	TAMBACH	1564271			1,000,000	-	1,000,000
61	3110504	AFRISCAPE COMPANY LTD	construction of staff house at anin dispensary	TAMBACH	1237368			1,100,000	612,410	487,590
61	3110504	BISCON INVESTMENTS COMPANY LTD	construction of staff house at songeto dispensary	TAMBACH	1237356			1,084,200	730,550	353,650
62	2211019	First Quality	Supply of unifirms	H/Q	3236475			571,000	200,000	371,000
62	3110504	Transferred to Facility	KOCHOLWO MORTUARY	SOY SOUTH	Transfer			2,000,000	-	2,000,000
		TOTALS						159,688,434	58,552,272	101,136,161

DEPARTMENT OF HEALTH AND SANITATION PENDING COMMITMENTS FOR THS-UCP FOR F/Y 18/19

S/no	VOTE HEAD	NAME OF SUPPLIER	DESCRIPTION OF PAYMENT	WARD/FACILITY	LSO/LPO NO.	INVOICE	APRROVED ESTIMATE	TENDER SUM	AMOUNT PAID	BALANCE
1	2640499	Phrase Techno ltd	Supply of immunochemistry machine	ICRH-ITEN REFERAL	723149		4,956,000	4,956,000		4,956,000
2	2640499	Empire Teckoms Ltd	Supply of laptops	H/Q	734379		480,000	480,000		480,000
3	2640499	Simple Lamuran K	supply of health records printed documents	ALL FACILITIES	722610		1,999,050	1,999,050		1,999,050
4	2640499	Bellio fillings station	supply of fuel	H/Q	63		75,000	75,000		75,000
		Totals								7,510,050

DEPARTMENT OF WATER, LANDS, ENVIRONMENT AND CLIMATE CHANGE PENDING COMMITMENTS FOR F/Y 18/19.

S/N0	VOTE HEAD	NAME OF CONTRACTOR	project discription	WARD	L.P.O/LSO NO	INVOICE NO.	APPROVED ESTIMATE	TENDER SUM	AMOUNT PAID AS AT 30th June,2019	BALANCE
1	3110502	Altich East Africa Ltd	Feasibility study, survey and design, Construction of intake, gravity main, treatment plant	Cherangany	255		9,500,000	8,470,464	-	8,470,464
2	3110502	Liestino Co. Ltd	Construction of distribution lines,balancing intake construction atKocum	Cherangany	226		2,000,000	1,999,800	1,799,820	199,980
3	3110502	Vajek co Ltd	Completion gravity main and Pipeline extension atKosich water project	Embobut	279		5,000,000	4,995,000	-	4,995,000
4	3110502	Solion Co Ltd	Rehabilitation of pipelines aTirich water projectt	Embobut	278		4,000,000	3,999,600		3,999,600
5	3110502	Santos Co Ltd	Building of 50cm3 water tank atKibomo-Chegilet	Emsoo	300		1,200,000	1,200,000	-	1,200,000
6	3110502	Oricon Cont. comp	Construction of water tank and intake atKamassia water project	Kapyego	231		2,000,000	1,999,870	-	1,999,870
7	3110502	Kongasis Investment Ltd	Install steel pipes at the intake, construct 2N0 50 M3 water tanks, and distribution	Lelan	111		4,000,000	3,799,100	2,849,328	949,772

8	3110502	Boroko invt Ltd	Pipeline	Moiben	271		795,000	788,000	-	788,000
9	3110502	Tembu Contr. Ltd	Pipeline to Chugor –pipeline expansion from intake to kaptora farming and kandoror FCD (3km) at Chugor –Kaptora	Sambirir	284		1,999,400	1,999,400	-	1,999,400
11	3110502	Songiroh Ent	construction of tank at Muskut water project		283		958,200	958,200		958,200
12	3110502	Sinika Engineering Services	Expansion of pipes and extension at Ngemba-Cheptile water project	Tambach	113		6,000,000	5,639,100	-	5,639,100
13	3110502	Rotalink	Construction of extension pipelines	Moiben	1377598		1,860,563	1,860,563		1,860,563
14	3110502	Rotalink Engineering Ltd	New CFU,Intake repairs,pipline at Kapsowar water project	Kapsowar	274		11,561,565	11,561,565	4,709,615	6,851,950
15	3110502	Interbuild Ltd	Chepsirgen Spring protection at Kimungu Water Project	Moiben	1377563		392,000	392,000		392,000
16	3110502	Raynard Entrprise	construction of tank and distribution lines at Kessum-Kapchebit	Cherangany	1377744		2,899,895	2,899,895	965,495	1,934,400
17	3110502	Dotcom Logistic Ld	Construction of extension pipelines at Kapchumari Water Project	Lelan	1380420		2,290,000	2,290,000	2,000,000	290,000
18	3110502	Rotalink Eng. Co, Ltd	Construction of Sambirir W. Project at Sambirir water project	Sambirir	1102093		786,820	786,820		786,820
19	3110502	Jorline investment Ltd	Cheptiony water project-Elevated tank at Itwasco water supply	Kamariny	1375420		2,126,800	2,126,800	1,784,132	342,668
20	3110502	Tunyo Contractors Ltd	Construction of extension pipelines at Emket-Kipka Water project	Tambach	1377558		499,300	499,300	-	499,300
21	3110502	Zebra Builders	Construction of extension pipelines at Tachasis water project	Chepkorio	1375359		1,380,200	1,380,200	826,000	554,200
22	3110502	Segecha and Engineering Co. Ltd	For equiping Kabirsus drilled BH at Kabirsus Borehole	Metkei	1380312		2,482,578	2,482,578		2,482,578
23	3110502	Danaken	construction of Water Dam at Kapchorwa Water Dam	Metkei	693114		1,350,000	1,350,000	1,150,000	200,000
24	3110502	Hydrill	Kipsaos BH Drilling at Kapsasos Borehole	Metkei	1375411		1,577,500	1,577,500		1,577,500
25	3110502	Eltons Techno	Construction of intake at Kipkabus Forest at Borowon water project	Kabiemit	1375953		2,631,860	2,631,860		2,631,860
26	3110502	NLC	Tirwane Community (Dam) at Tirwane water project	Kabiemit	1377600		2,000,000	2,000,000		2,000,000
27	3110502	Unlock Africa Kenya Ltd	Construction of Tirwane Water Project-pipeline at Tirwane water project	Kabiemit	1237492		516,860	516,860		516,860
28	3110502	Tesha Holdings	Construction of Intake & Pipeline at Epkee water project	Soy North	1237475		485,995	485,995		485,995

29	3110502	Skills And Machine Enterp.	Rehabilitation of the pipeline at Cheimen water project at Cheimen water project	Soy North	1375371		908,500	908,500		908,500
30	3110502	Kagen Contactors	murkutwo Water Project at Murkutwo water project	Soy North	1375368		560,000	560,000		560,000
31	3110502	Cnon Enterprise Ltd	Borehole Equiping at Kibargoi-Kapob BH Swater project at Cheimen water project	Soy North	1377728		1,934,757	1,934,757		1,934,757
32	3110502	Manham Company Ltd	Construction of extension pipelines at Mokomet Water Project	Soy North	1375403		560,000	560,000		560,000
33	3110502	Chedis Company Ltd	construction of Water Intake	Soy North	1375449		251,900	251,900		251,900
34	3110502	Rotalink Eng. Ltd	construction of tank and distribution lines at Kiptabach water project	Chepkorio	1237231		1,457,650	1,457,650	1,197,650	260,000
35	3110502	Rotalink Eng. Ltd	Pipeline of chepkorio water project	Chepkorio	1237241		3,238,986	3,238,986	2,898,986	340,000
36	3110502	maerkito company limited	B/H drilling atKapsogom/ kochokwo	Soy North	247		2,000,000	2,000,000	1,710,000	290,000
37	3110502	Hyrotech Associates ltd	Bore hole drilling	Soy North	245		1,810,000	1,810,000	1,780,000	30,000
38	3110502	Zenic Ventures	Bore hole drilling	Soy North	243		2,000,000	2,000,000	1,935,480	64,520
39	3110502	Hope water International	Bore hole drilling	Soy North	244		1,780,000	1,780,000	1,700,000	80,000
40	3110502	One Door Investment	Bore hole drilling	Soy North	249		2,000,000	2,000,000	1,800,000	200,000
41	3110502	Briche Holdings limited	Supply&installation of solar powered pump	Soy North	258		1,759,600	1,759,600	1,759,000	600
42	3110502	Chestek Co		Moiben/Kuserwo	311		492,296	492,296	-	492,296
44	2211399	Kapchelim Sengwer	Farm forestry, nursery establishment and water catchment protection	chebororwa/Cherangany	240		300,000	300,000		300,000
45	2211399	Sinento tekan Ent	Farm forestry, tree nursery and protection of water catchment	Emsoo	310		399,600	399,600		399,600
48	2211399	Kitany special group	Tree planting in institutions, private farms, wetlands and all catchment areas/climate change adaptation	Kaptarakwa	305		300,000	300,000		300,000
15	2211399	Tributary Ent.	Tree planting in institutions, private farms, wetlands and all catchment areas/climate change adaptation	Moiben	301		350,000	350,000	-	350,000
1	3110502	Retention/Taxes	NILE FLOW ENGINEERING LTD	ALL WARDS			145,158	145,158	-	145,158
2	3110502	Retention/Taxes	ROTALINK ENGINEERING LTD	ALL WARDS			228,427	228,427	-	228,427
3	3110502	Retention/Taxes	TIPAT LIMITED	ALL WARDS			25,139	25,139	-	25,139
4	3110502	Retention/Taxes	UNLOCK AFRICA KENYA	ALL WARDS			128,951	128,951	-	128,951
5	3110502	Retention/Taxes	CHAMGAA INVESTMENTS LTD	ALL WARDS			199,002	199,002	-	199,002
6	3110502	Retention/Taxes	ROTALINK ENGINEERING LTD	ALL WARDS			545,172	545,172	-	545,172
7	3110502	Retention/Taxes	RODS INVESTMENT CO. LTD	ALL WARDS			253,687	253,687	-	253,687
8	3110502	Retention/Taxes	TALAIGAA LTD	ALL WARDS			491,973	491,973	-	491,973
9	3110502	Retention/Taxes	ROTALINK ENGINEERING LTD	ALL WARDS			444,552	444,552	-	444,552
10	3110502	Retention/Taxes	IODEC CO.LTD	ALL WARDS			143,143	143,143	-	143,143
11	3110502	Retention/Taxes	BOROKO INVESTMENT LTD	ALL WARDS			170,912	170,912	-	170,912

12	3110502	Retention/Taxes	ORICON CONSTRUCTION LTD	ALL WARDS			248,566	248,566	-	248,566
13	3110502	Retention/Taxes	BIWALI COMPANY LTD	ALL WARDS			166,644	166,644	-	166,644
14	3110502	Retention/Taxes	KONGARA HOLDINGS LTD	ALL WARDS			343,150	343,150	-	343,150
15	3110502	Retention/Taxes	DAVJO ENTERPRISES LTD	ALL WARDS			74,707	74,707	-	74,707
16	3110502	Retention/Taxes	SOLINK CONTRACTORS LTD	ALL WARDS			177,744	177,744	-	177,744
17	3110502	Retention/Taxes	DRYLAND OASIS ENT. LTD	ALL WARDS			127,206	127,206	-	127,206
18	3110502	Retention/Taxes	RODS INVESTMENT CO. LTD	ALL WARDS			116,667	116,667	-	116,667
19	3110502	Retention/Taxes	WIBEESCA CO. LTD	ALL WARDS			342,540	342,540	-	342,540
20	3110502	Retention/Taxes	LAVAS INVEST. LTD	ALL WARDS			18,101	18,101	-	18,101
21	3110502	Retention/Taxes	KIBORORITOK GEN.SUPP.CO. LTD	ALL WARDS			128,486	128,486	-	128,486
22	3110502	Retention/Taxes	EXENTIC SERVICES CO. LTD	ALL WARDS			180,562	180,562	-	180,562
23	3110502	Retention/Taxes	MAGPA COMPANY LTD	ALL WARDS			159,408	159,408	-	159,408
24	3110502	Retention/Taxes	ROTALINK ENGINEERING LTD	ALL WARDS			228,427	228,427	-	228,427
25	3110502	Retention/Taxes	RAYNARD ENTERPRISES LTD	ALL WARDS			347,031	347,031	-	347,031
26	3110502	Retention/Taxes	PANVILLA ENT. LTD	ALL WARDS			26,736	26,736	-	26,736
27	3110502	Retention/Taxes	SAMJAN INVEST.LTD	ALL WARDS			25,316	25,316	-	25,316
28	3110502	Retention/Taxes	FRACA SERVCOM LTD	ALL WARDS			7,655	7,655	-	7,655
29	3110502	Retention/Taxes	ERI SUPPLIERS LTD	ALL WARDS			12,233	12,233	-	12,233
30	3110502	Retention/Taxes	AIR TIME	ALL WARDS			6,480	6,480	-	6,480
31	3110502	Retention/Taxes	TARAKWA AUTO SPARES	ALL WARDS			8,877	8,877	-	8,877
32	3110502	Retention/Taxes	FRACA SERVCOM LTD	ALL WARDS			4,914	4,914	-	4,914
33	3110502	Retention/Taxes	CRISTEN GENERAL SUPPLIES	ALL WARDS			4,510	4,510	-	4,510
34	3110502	Retention/Taxes	ELGOTECH ENTERPRISE LTD	ALL WARDS			3,476	3,476	-	3,476
35	3110502	Retention/Taxes	GRID TECH LTD	ALL WARDS			103,448	103,448	-	103,448
36	3110502	Retention/Taxes	SIMPLE LAMURAN LTD	ALL WARDS			4,267	4,267	-	4,267
37	3110502	Retention/Taxes	MOIBEN AGRO STORE	ALL WARDS			121,552	121,552	-	121,552
38	3110502	Retention/Taxes	FLORATO CONSTRUCTION CO.	ALL WARDS			406,374	406,374	-	406,374
39	3110502	Retention/Taxes	TUNA CONSTRUCTION &ENT.LTD	ALL WARDS			143,489	143,489	-	143,489
40	3110502	Retention/Taxes	NGOSOS AGENCIES LTD	ALL WARDS			294,737	294,737	-	294,737
41	3110502	Retention/Taxes	RHIS ENTER.LTD	ALL WARDS			155,984	155,984	-	155,984
42	3110502	Retention/Taxes	DRYLAND OASIS ENT. LTD	ALL WARDS			684,918	684,918	-	684,918
43	3110502	Retention/Taxes	LIMWOTEX CO.LTD	ALL WARDS			106,309	106,309	-	106,309
44	3119502	Retention/Taxes	MANHAM COMPANY LTD	ALL WARDS			156,015	156,015	-	156,015
		TOTALS					100,111,072	100,506,406	30,865,506	69,640,900

PENDING COMMITMENTS FOR URBAN SUPPORT PROG. (UDG) FOR F/Y 18/19

No	Vote Head	Supplier/Contractor name	Project Description	Ward	LSO/ LPO No.	INVOICE NO.	APPROVED ESTIMATES/BUDG	TENDER SUM (Kshs)	AMOUNT PAID AS AT 30TH JUNE	Balance (Kshs)
1	2640599	Lydro Consultancy	Constultancy services(EIA) for road works	ITEN MUNICIPALITY	268		19,402,100	18,743,227	14,284,697	4,458,530
2	2640599	HardCore Builders ltd	Construction of Recreational facility , amphitheatre ,Shops and perimeter wall	ITEN MUNICIPALITY	269		40,000,000	39,979,122	7,429,856	32,549,265
		TOTALS					59,402,100	58,722,349	21,714,553	37,007,795

ROADS,TRANSPORT,PUBLIC WORKS AND ENERGY (EDA) PENDING COMMITMENTS FOR THE FY 2018/2019

S/NO	Vote Head	NAME OF CONTRACTOR/SUPPLIER	PROJECT DISCRIPTION	WARD	LPO/LSO NO.	INVOICE NO.	APPROVED ESTIMATE	TENDER SUM	Amount Paid as at 30th june,2019	Balance

1	3110402		Survey design and land acquisitionKapngetik-Korapkwen-Small Town-	CHEPKORIO			2,500,000	2,500,000	-	2,500,000
2	3110402		Survey design and land acquisition of kamondo-kapalwat	CHEPKORIO			2,500,000	2,500,000	-	2,500,000
3	3110402	Force account	Routine maintenance ROAD WORKS	CHERANG'ANY/CHEBORORWA			5,500,000	5,500,000	1,400,000	4,100,000
4	3110402	Chemitei & Associates	Kipkochiro Benet-Kapsich-Tenden-Simat-Magoi-Lochin-Lamaon-Kabelio-Karmoson-Yatia-Kapchore-Kapsurgat-Chemunada & EMITEI IN KAPSOWAR	CHERANG'ANY/CHEBORORWA & KAPSOWAR	175		1,600,000	1,600,000	-	1,600,000
5	3110402	DIGITAK SYSTEM	LOCHIN FOOTBRIDGE	CHERANG'ANY/CHEBORORWA			393,000	393,000		393,000
6	3110402	WIBEESCA	Maintenance of Kipkochurio-Kabelio road	CHERANG'ANY/CHEBORORWA	213		1,400,000	1,365,100	-	1,365,100
7	3110402	KIPDACHE SERVICES	Gabion installation Maron-Mungwo-Chemisto 17-18 FY	EMBOBUT	1521638		434,930	434,930	323,790	111,140
8	3110402	DELIKECOL GROUP	maintanace kakimiti- chawis road	EMBOBUT	1521634		999,080	999,080	852,800	146,280
9	3110402	Solion Youth Group	Manual reshaping Maron-Mungwo-Chemisto 17-18 FY	EMBOBUT	187		600,000	600,000		600,000
10	3110402	s&k ltd	Maintence Orgut-Kaptum, Kibendo-Ngoremwa & Kapchelal-KaptaragonRoads	EMSOO	190		2,502,380	2,473,342	-	2,473,342
11	3110402	Soywo Construction and Supplies Limited	Bush clearing and mitre drain cleaningKapchelal-Chegilet road 16-17 FY	EMSOO	223		300,000	300,000	-	300,000
12	3110402	Betkim CO	opening ,construction and maintanceSalaba-Kabulwo road	EMSOO	137		3,332,100	3,265,900	-	3,265,900
14	3110402	Lagco Company Limited	bllastingSalaba-Kabulwo road	EMSOO	205		2,000,000	1,951,250	-	1,951,250
15	3110402	Doche invst. Ltd	Chesongoch footbridge	ENDO	199		300,000	300,000		300,000
16	3110402	Keablink Enterprises Ltd	Kapkittony dip-Kaplop-Kap engine	KABIEMIT	98		1,800,000	1,799,680		1,799,680
17	3110402	Mesmic Investments limited	Culverts Kabiemit ward 17-18FY	KABIEMIT	96		150,000	150,000	-	150,000
18	3110402	Mesmic Investments limited	Culverts Kabiemit ward	KABIEMIT	96		600,000	590,350		590,350
19	3110402	Key zone and General Contractors Limited	Cereal tinon roads(FROM BOX TO MAINTENANCE)	KABIEMIT	106		1,193,319	1,185,000	-	1,185,000
20	3110402	Hilten gaa	Mororia-Chesitek road-Hire of lorries	KAMARINY	210			800,000	-	800,000
21	3110402		Purchase of Gravell	KAMARINY				548,000	-	548,000
22	3110402	Lagco Company Limited	Hire of Gradder	KAMARINY	186			1,165,000	-	1,165,000
23	3110402	Relmo Investment Limited	Hire of excavetor	KAMARINY	151			2,320,000	1,460,000	860,000
24	3110499	Nicon Works Contractors	Culvert installation-Retender	KAMARINY	90		785,160	785,160	-	785,160
25	3110499	Zed Logistics Limited	Culvert installation-Retender	KAMARINY	707342		911,755	911,755	-	911,755
26	3110402	Madibi	Hire of Excavator	KAPCHEMUTWA				550,000		550,000

27	3110402		Bush clearing various roads	KAPCHEMUTWA				160,000		160,000
28	3110402	Terex	Kamui Dispensary-Marsitet road	KAPSOWAR	165		3,000,000	2,998,280	-	2,998,280
29	3110402	Absolute Quality Contractors Co Limited	OpeningKiplabai Junction-Kapsirikwa-Emitei roads	KAPSOWAR	709529		3,700,000	3,700,000	2,978,630	721,370
30	3110402	Homeserve Investments Solutions Limited	opening Katkok-Kiptamba-Cheptuiya	KAPSOWAR	153		2,200,000	2,199,900		2,199,900
31	3110402	Miliki dev.	Torok box culvert	KAPTARAKWA	193		1,800,000	1,747,900	1,347,900	400,000
32	3110499	Joshman Enterprises Limited	Culvert installation 17-18 FY	KAPTARAKWA	93		506,000	506,000	-	506,000
33	3110402	Keen Engineering (K) Limited	Kapchemurkeldet-Chemetiony-Kaptobendo-Koropchorwa roads	KAPYEGO	171		4,000,000	3,884,400	-	3,884,400
34	3110402	Wibeesca Co Limited	Tebe-Chesubwa-Kapsanaiyan roads	KAPYEGO	706627		3,000,000	2,999,500	2,612,500	387,000
35	3110402	Tenderi Talents Company Limited	Purchase of Gravell-Kimnai - Segut	KAPYEGO	155		254,400	254,400	-	254,400
36	3110402	Lolson Investment Limited	Embomus culvert	KAPYEGO	709901		362,700	362,700	319,500	43,200
37	3110402	Taigaa Construction Company Limited	Cheptobot-Sokoyo roads	KAPYEGO	105		700,000	700,000	-	700,000
38	3110402	Ticyn Enterprise Limited	Kapyego town roads	KAPYEGO	133		300,000	290,295	-	290,295
39	3110402	Tenden	Hire of gradder	KAPYEGO	211		1,080,000	1,081,190	-	1,081,190
40	3110402	RATIA HOLDINGS	cheptobot kapchelaga	KAPYEGO	1521698		324,030	324,030	283,070	40,960
41	3110402	Oricon Construction Company Limited	Cheptobot-Sokoyo roads	KAPYEGO	244		1,000,000	1,000,000	-	1,000,000
42	3110402	Gosech Limited	Renge-Embomus	LELAN	183		3,000,000	3,000,000	-	3,000,000
43	3110402	Tainter Gate Investments Limited	Renge-Embomus	LELAN	182		3,919,000	3,906,800	-	3,906,800
44	3110402	Keshian Enterprises Limited	Hire of excavator & purchase of gravell for above roads	LELAN	231		1,798,000	1,782,000	-	1,782,000
45	3110402	DESIGN HOLDINGS	kaptalmwa kabai sogoyo		1564220			2,771,500	2,742,500	29,000
46	3110402	Mansted Agency Limited	Hire of grader for above roads	LELAN	185		975,000	975,000	-	975,000
47	3110402	Ravine logistics	Taiya-Kiptengwer	METKEI	169		2,900,000	2,919,900	2,214,000	705,900
48	3110402	Danaken Company Limited	Kilima Soyo-Chelombei & Kilima -Kapsiliot road	MOIBEN-KUSERWO	163		1,357,666	1,354,000	-	1,354,000
49	3110402	Rotalink Engineering Company Limited	Kimereu-Cheptulon-Kapsigoria-Chesingei roads	MOIBEN-KUSERWO	184		2,200,000	2,200,000	-	2,200,000
50	3110402	East africa roads	Hire of excavator & purchase of gravell for above ward roads	MOIBEN-KUSERWO	194		2,080,000	1,920,000	-	1,920,000
51	3110402	Mansted Agency Limited	Hire of grader for above ward roads	MOIBEN-KUSERWO	185		620,000	620,000	-	620,000
52	3110499	Ruearn Enterprises Limited	Ndagasir steam culverts(17-18 FY)	MOIBEN-KUSERWO	100		350,000	349,200	-	349,200
53	3110402	Ticyn Enterprise Limited	Cheptongei kiosk-Kipkutee-Toilil-Cheringisiet roads	MOIBEN-KUSERWO	102		1,400,000	1,400,000	-	1,400,000
54	3110402	Backlint alvada Dawn	Embokasang-Mokwony pry. Road- 17-18 FY	SAMBIRIR	1521609		1,000,000	1,000,000		1,000,000
55	3110402	Taigaa Construction Company Limited	Chesewew- chesewew VTC road -17--18 FY- Retendered	SAMBIRIR	203		282,000	282,000	-	282,000
56	3110402	Metto Construction Company Ltd	Illai-Kapsicha-Muswon	SAMBIRIR	181		2,000,000	1,998,500	-	1,998,500

57	3110402	Manambei Holdings Ltd	Chukor-Kaptora Road	SAMBIRIR	164		600,000	599,750	-	599,750
58	3110402	HENTAI CO LTD	OPENING CHELIMO KIPSIKWA ROAD	SAMBIRIR	166		300,000	295,000	-	295,000
59	3110402	Orip Investment Limited	Chesubet-Kapkanyar-Kabarnget-Kipteber primary juction roads	SENGWER	123		2,794,000	2,794,000	2,083,480	710,520
60	3110402	Suguta Agencies	Fuel for above roads	SENGWER	112113114		864,000	864,000	200,000	664,000
61	3110402	Whitecom co. ltd	Chesubet-Kapkanyar-Kabarnget-Kipteber primary juction roads	SENGWER	198		2,000,000	1,899,000	-	1,899,000
62	3110402	stalux Ententerprise Company Limited	Muskut-Simit-Sogom-Chororget	SOY NORTH	701207		6,000,000	5,956,200	3,268,940	2,687,260
63	3110402	Damatek Building Contractors	Simit-Muskut road (16-17 FY)	SOY NORTH	138		1,359,000	1,359,000	-	1,359,000
64	3110599		Kabugat foot bridge 17-18 FY	SOY NORTH			395,000	395,000	-	395,000
65	3110402	Twinbrand Ent.	Kibargoi location roads	SOY NORTH	214		375,000	371,000	-	371,000
66	3110402	Lagsons inv. Ltd	Chepsigot location	SOY NORTH	215		375,000	368,000	-	368,000
67	3110402	Epke berur self help group	Epke location roads	SOY NORTH	222		375,000	362,200	-	362,200
68	3110402	Shadlings logistics	Soy location roads	SOY NORTH	221		375,000	375,000	-	375,000
69	3110402	Chemitei and Associates	Turesia-Kalwal-Ketigoi-Kiptabach & Turesia-cheka Ngobisi roads	SOY SOUTH	174		1,000,000	1,000,000	-	1,000,000
70	3110402	Absolute Quality Contractors Co Limited	Turesia-Cheka-Ngobisi-Kipkanao-Simit roads(Rock blasting/ Drift)	SOY SOUTH	197		500,000	500,000	-	500,000
71	3110402	Lelan logistics	Turesia-Sosio road	SOY SOUTH	189		500,000	500,000	-	500,000
72	3110499	Nicon Works Contractors	culvert construction	SOY SOUTH	1521632		668,800	668,800	618,000	50,800
73	3110402	Tabasia Holdings Limited	Kapsosio	SOY SOUTH	196		3,900,000	3,949,500	-	3,949,500
74	3110402	Wilkam	Fuel for ward roads	SOY SOUTH	180208		300,000	300,000	-	300,000
75	3110402	Tripple Four solutions	Kipkanao-Kaptire 17-18 FY	SOY SOUTH	160		1,000,000	1,000,000	-	1,000,000
76	3110599	Cealex Ltd	Kabokbok bridge	SOY SOUTH	195		2,400,000	2,399,500		2,399,500
77	3110599	Cealex Ltd	Kabokbok bridge	SOY SOUTH	710478		1,400,000	1,400,000		1,400,000
78	3110599	Kapsang ripgaa	Turach foot bridge 16-17 FY	SOY SOUTH	212		500,000	499,910	-	499,910
79	3110599	Northbridge technologies	KOIMUR KISONEI FOOTBRIDGE	SOY SOUTH	124711		530,940	530,940	-	530,940
80	3110402	kapchemutwa youth group	Purchase of gravel	TAMBACH	232			224,000		224,000
81	3110402	Lelan logistics	Tambach-Kapchebar roads	TAMBACH	131		378,000	378,000		378,000
82	2210101	KPLC	KATALEL street lights	KAMARINY	220		1,000,000	1,310,580	-	1,310,580
83	2210101	KPLC	Kaptarakwa stret lights-FROM SAMBIRIR	KAPTARAKWA	219		712,000	946,408		946,408
84	2210101	KPLC	KIPSAIYA STREET LIGHTS	KAPSOWAR	243		371,155	371,155		371,155
85	2210101	KPLC	JEMUNADA STREETLIGHTS	MOIBEN-KUSERWO	218		1,000,000	620,153		620,153
86	2210101	KPLC	CHEBULBAI STRETLIGHTS	MOIBEN-KUSERWO	217		1,000,000	751,704		751,704
87	3110402	CANARY AGENCY	FUEL	ALL WARDS	142		2,120,000	2,120,000	1,060,000	1,060,000
88	3110402	DAWN LOGISTICS	HIRE OF EXCAVATOR FOR MANTAINANCE	ALL WARDS	1564051		2,687,020	2,687,020	-	2,687,020
89	2220201	vineto enterprise	supply of spare for roller	ALL WARDS	40		84,600	84,600		84,600
90	2220201	vineto enterprise	supply of spare for excavator	ALL WARDS			76,328	76,328		76,328

91	2220201	vineto enterprise	supply of spare for grader gk a664	ALL WARDS	206		148,000	148,000		148,000
92	2220201	nandi	SUPPLY OF SPARE PARTS	ALL WARDS			198,011	198,011		198,011
93	2220201	belshape	supply of oil	ALL WARDS	148		82,200	82,200		82,200
94	2220201	belshape	supply of oil	ALL WARDS	225		8,768	8,768		8,768
95	2220201	nandi auto hard	supply of spare for d/cabin 28cg 00 8A and 28cg 0040A	ALL WARDS	149		26,800	26,800		26,800
96	2220201	flory	Body work repair 28cg 0040a	ALL WARDS			119,000	119,000		119,000
97	2220201	clay ltd	supply of oil	ALL WARDS			162,000	162,000		162,000
98	2220201	TARAKWA TYRES	SUPPLY OF BATTERIES	ALL WARDS	47		29,760	29,760		29,760
99	2220201	Achelies	supply of spare for backhoe	ALL WARDS	42		513,468	513,468		513,468
		TOTAL					115,139,370	122,919,797	23,765,110	99,154,687

Department of Roads -KRB/RMLF PENDING COMMITMENTS FOR F/Y 18/19

S/NO	Vote Head	CONTRACTOR	ROAD NAME	WARD	L.P.O/LSO NO:	Invoice no.	APPROVED ESTIMATES/BUDGET(KSH)	TENDER SUM	Amount paidas at 30th June,2019p(kshs)	Balance (kshs)
1	3110402	Isapam Ent.	Kamogo Health Centre-Meunopry.	EMBOBUT/EMBOLOT	72		4,000,000	3,999,300	-	3,999,300
2	3110402	Nyorui	Sambalat-Kasokotow Pry.	ENDO	176		2,002,000	1,999,400	-	1,999,400
3	3110402	Kaburet	Chesongoch Centre-Kipkitwo pry.	SAMBIRIR			2,000,000	1,999,530	1,935,813	63,717
4	3110402	RHIS ENT.	Koitilial-Katkok	ARROR	702663		5,600,000	5,110,300	5,078,300	32,000
5	3110402	Samthoz Kenya Ltd.	Kapyego-Kararia-Kapchoge-Tangul-Kapyego	KAPYEGO	82		4,000,000	3,984,600	3,027,000	957,600
6	3110402	Liestino company limited	Kipkundul-Kapchepsar-Tembu-Kapsait	LELAN	60		4,000,000	3,995,000	3,208,160	786,840
7	3110402	digitex investment ltd	Emitei-Sebelit-Embokapnya-Litei	KAPYEGO	699368		6,150,000	4,903,000	3,196,350	1,706,650
8	3110402	Edstama	Nerkwo-Kaplenge-Ndangasir	MOIBEN/KUSERWO	101		4,000,000	3,892,150	-	3,892,150
9	3110402	ROMON CONT.	Chebororwo-Auction-Lochin	CHEBORORWA/CHERANYANY			4,470,600	3,325,200	2,165,600	1,159,600
11	3110402	Sakidom	Muswon-Kimuren	EMBOBUT/EMBOLOT	136		1,002,000	1,000,000	-	1,000,000
12	3110402	Will smart co. Ltd	chemworor-maina	KAPSOWAR	79		1,001,500	999,280	915,261	84,019
13	3110402	Harridens	kapsisi-kapteren	KAMARINY	92		4,001,000	3,955,805	-	3,955,805
14	3110402	Bradev ent. Ltd	kabore-nyawa	TAMBACH	78		4,005,400	3,950,200	3,946,200	4,000
15	3110402	Assis Construction co. ltd	Salaba-Kabulwo	EMSOO			5,928,000	5,924,000		5,924,000
17	3110402	Lolson inv.	msekekwa-kendur-kapsoiyo road	KAPCHEMUTWA	125		2,003,500	2,000,000	1,998,000	2,000
18	3110402	Hydro valley	chepsamo-seven up	KAPTARAKWA	99		2,001,000	1,999,300	-	1,999,300
19	3110402	SEMO BUILDING	seger-chemwabul	SOY NORTH	146		2,005,000	2,000,000	-	2,000,000
22	3110402	sokodo	TAIYA-KIPTENGWER	METKEI	130		3,579,000	3,500,000	-	3,500,000
23	3110402	Bretal ltd.	KAPCHORWA-KAPLOLO-CHEPKIKWAI	METKEI	128		1,988,000	1,997,000	1,988,000	9,000
25	3110402	Lyn-cent ventures	surmo -chepsongol road	KAPTARAKWA	150		3,997,500	3,843,400	-	3,843,400
26	3110402	Wibeesca co. Ltd	SACH4-KIPSERO-KAPKANYAR JNCTN	KAPYEGO	80		4,014,300	3,998,800	-	3,998,800
28	3110402	hycianata company	Iten town roads	KAPCHEMUTWA	200		1,995,000	1,993,250	-	1,993,250
			Tot Town Roads	ENDO	81		1,004,800	998,700	-	998,700

31	3110402	Dawn Logistics	kapsowar town -Drainage works	KAPSOWAR	75		1,500,000	1,499,875	-	1,499,875
32	3110402	Rotarock co. ltd	chebiemit town roads	MOIBEN/KUSERWO	74		1,015,800	999,800	-	999,800
34	3110402	Dawn Logistics	Tambach -Drainage works	TAMBACH	73		525,312	521,000		521,000
38	3110402	Samartex	Maintenace of Kowokor-Entiwa road	SAMBIRIR	1564224		764,060	764,060	754,060	10,000
40	3110402	Keshan Enterprises Ltd	Proposed maintenance of Salaba-Kabulwo road	EMSOO	1564208		4,776,850	4,776,850	4,750,690	26,160
42	3110402	Antek investment ltd	proposed maintenance of maron - Mungwa road	EMBOBUT	1564228		4,641,500	4,641,500	4,002,500	639,000
43	3110402	Cross Roads Ent. Ltd	Proposed maintence of Lilies - Sacco bridge-Koisungur road	KAPCHEMUTWA	1564204		1,766,600	1,766,600	1,765,100	1,500
44	3110402	Nyorui	Maintenance of Toroko-Konotpry road	ENDO	1564234		79,500	79,500	75,000	4,500
45	3110402	Terexo Links ltd	Maintenance of Toroplocom-Charma road	KAPTARAKWA	1564211		2,642,900	2,642,900	2,571,800	71,100
50	3110401	Absolute Quality ltd	Maintenance of Kamoi-Kipsambach road	SENGWER	1564215		1,714,701	1,714,701	1,710,301	4,400
51	3110401	Yeguts Enterprises ltd	Maintenance of stage-Lelboinet-Kamwogo road	CHEPKORIO	1564209		3,862,200	3,862,200	1,461,952	2,400,248
52	3110401	Lelan Logistics ltd	Maintenance of of KapyegoKabai-Kararia road	KAPYEGO	1564221		1,819,200	1,819,200	1,817,700	1,500
58	3110401	Edstama Enterprises ltd	Maintenance of Chemunada-Tekwei road	CHERANGANY/CHE	1564226		760,100	760,100	759,499	601
60	3110401	sonyo Enterprises	Maintenance of Kapcheptem-Corner-Endo road	SOY NORTH	1564070		3,800,000	3,800,000	3,670,000	130,000
62	3110401	Gary holdings ltd	GRAVELLING OF KAPCHEPSIR-CHEPKERENGOI	KAPYEGO	1564248		2,820,000	2,504,700		2,504,700
63	3110401	DAMATEK	CHEMOIBON-KIPTABACH/MOLOL ROKYO	KAPYEGO	1564258		998,000	995,600		995,600
64	3110401	Design Holdings ltd	Maintenance of Kaptalamwa-Kabai-Sogoyo road	LELAN	1564220		2,771,500	2,771,500	2,742,500	29,000
		TOTALS					**111,006,823**	**107,288,301**	**53,539,786**	**53,748,515**

DEPARTMENT OF TOURISM PENDING COMMITMENTS FOR THE F/Y 18/19.

S/NO.	Vote head	CONTRACTOR/ SUPPLIER	DESCRIPTION OF THE PROJECT	WARD	LSO/ LPO No.	INVOICE NO.	ALLOCATION/ BUDGET	CONTRACT SUM	PAYMENT AS AT 30 JUNE 2019	Balance Kshs.
	3110504	Berett Ltd	Construction of Lock-up shops	Soy North	736982		2,000,000	1,999,891	-	1,999,891
	3110504	Nestpark capital limited	Construction of market stalls at Kabalborokwo	Kaptarakwa	697719		2,000,000	1,999,950	1,688,000	311,950
	3110504	Tarngen Construction	Construction of fence and gate	Kaptarakwa	697731		500,000	499,500	-	499,500
	3110504	Checkie ltd	Manual reshaping of kokwabir kiplachoch road	Kapyego	713520		750,000	730,000		730,000
	3110504	Ratia Holdings ltd	Repaire of fence at Kiplachoch	Kapyego	734397		250,000	248,000	-	248,000
	3110504	Florato Construction Company	Construction of wash room at kapcherop	Sengwer	1241695		500,000	500,000		500,000
	3110504	Kongara Holdings	Market shades	Endoo	1375306		386,000	386,000		386,000

	3110504	Berett Ltd	Completion of stalls in Tambach	Tambach	737050		700,000	699,800		699,800
	3110504	Sonyo Enterprises	Construction of Toilet and market shades in salaba	Emsoo	735328		500,000	499,250		499,250
	3110504	Dawn Logistics	Construction of Museum at Sambirir	Sambirir	1521832		3,451,000	3,451,000		3,451,000
	2211399	Megacasters	Fence and Toilet in Rimoi	Tambach	1521801		80,000	845,832	765,832	80,000
	3110504	Capital 360 investment ltd	construction of store at Turesia	Soy south	1521811		997,852	997,852	-	997,852
	3110504	Doche investments	rehabilitation of building at Kakesepche	Kapyego	1564004		626,420	626,420		626,420
	3110504	Manchez company	rehabilitation of Kimnai cooperatives	Moiben Kuserwa	1564006		400,000	400,000		400,000
	3110504	Pluto One	Rehabilitation of milk cooler house	Metkei	1564005		500,000	500,000	-	500,000
	2211399	Canopy technologies Ltd	construction of store and office for kapchorua	metkei	1380494		1,912,570	1,912,570	1,732,570	180,000
	3111112	Exentic Services	Street Lights	Marakwet East	1241667		593,920	593,920	449,994	143,926
		TOTALS					16,147,762	16,889,985	4,636,396	12,253,589

DEPARTMENT OF SPORTS PENDING COMMITMENTS FOR F/Y 18/19

S/NO	VOTE	Supplier/Contractor	PROJECT/DESCRIPTION	WARD	LSO/LPO	INVOICE NO.	APPROVED ESTIMATE	TENDER SUM	AMOUNT PAID	BALANCE
	2210799	Kipkabus TTI	Training of student from embobut ward	Embobut/Embolot			399,100	399,100		399,100
	2210799	Kipkabus TTI	Training of student from embobut ward	Embobut/Embolot			132,929	132,929		132,929
	2210799	Chesongoch vtc	Training of students from endo ward	Endo ward			450,000	450,000		450,000
	2210799	Tayari athletics	Support Iten marathon	county	177		888,652	888,652		888,652
	2211399	koikochwa co. ltd	supply and delivery of tree nursery equipments		2264663		175,400	175,400	169,400	6,000
	2211399	Kenya seed co. ltd	Supply and delivery of vegetable seeds		156		100,000	100,000		100,000
	2211399	ADC-Molo	Supply and delivery of potatoes		157		165,000	165,000		165,000
	2211399	Lelan ward	facilitation for ward tournament	lelan ward			180,000	180,000		180,000
	2211399	Lelan ward	Ward soccer tournament	Lelan			180,000	180,000		180,000
	2211399	Chris bee	Supply and delivery of beehives				187,000	187,000		187,000
	2211399	Samthoz Kenya	Supply and delivery of dopper sheep		168		192,000	192,000		192,000
	2211399	motossco ltd	supply and delivery of irrigation equipments		113		240,000	240,000		240,000
	2211399	Emsoo holdings	supply and delivery of cultural attire		143		248,400	248,400		248,400
	2211399	Notion self help group	supply and delivery of screen printer,and car pressure washing machine		191		290,000	290,000		290,000
	2211399	Kaptarakwa ward	facilitation under-13 soccer and handball clinic	kaptarakwa			300,000	300,000		300,000
			supply and delivery of water		121		300,000	300,000		300,000

	2211399	Kaptarakwa ward	Ward soccer tournament	kaptarakwa			300,000	300,000		300,000
	2211399	Nyirot investments ltd	Supply and delivery of tree nursery equipment		114		360,200	360,200		360,200
	2211399	Torben solutions	Supply and delivery of sewing machine, grass grinder		139		378,000	378,000		378,000
	2211399		Facilitation for Distribution to all wards	all wards			426,000	426,000	167,900	258,100
	2211399	Altich EA LTD	supply and delivery of motorbikes		111		435,000	435,000		435,000
	2211399	Eagle Tactics investment	Supply and delivery of Merino sheep		138		570,300	570,300		570,300
	2211399	Kiptash driving school	Training of youth on driving licence	sengwer ward	186		624,750	624,750		624,750
	2211399	Nespark Capital ltd	Supply and delivery of pvc pipes kapchemutwa ward		185		671,000	671,000		671,000
	2211399	Eldoret vetchick	Supply and delivery of chicks		167		703,275	703,275		703,275
	2211399	Twinpark holdings limited	Supply and delivery of poshomill		183		980,000	980,000		980,000
	2211399	Cullen EA LTD	Supply and delivery of doper sheep		127		990,000	990,000		990,000
	2211399	Teta dairy and breeding company ltd	Supply and delivey of bullying Ayrshire		118		1,812,000	1,812,000		1,812,000
	2640499	Cullen EA Company	Supply and delivery of bulling aysrshers Heifers		190		135,000	135,000		135,000
	2640499	National corporation of kenya	supply of fuel				200,000	200,000		200,000
	2640499	Elmara investment	Supply an delivery of seats and chairs	Emsoo ward	184		816,000	816,000		816,000
	2640499	Dawn Logistics ltd	Completion cheragy/chebororwa Ward office	cherangany/chebororwa	188		1,000,000	1,000,000		1,000,000
	2640499	Absolute Quality Ltd	Grading and Leveling of Kiptulos	Kaptarakwa	1377826		1,500,000	1,500,000	1,297,950	202,050
	2640499	Horizon Canopy	Grading and leveling of Chemwabul field	Kaptarakwa	1377823		2,300,000	2,300,000	500,000	1,800,000
	2640499	Relmo Investment Ltd	Grading and of Kitany field	Kaptarakwa	1377825		2,000,000	2,000,000	-	2,000,000
	2640499	Samartex Investment Ltd	Grading and leveling of Chepsamo field	Kaptarakwa	1377824		1,500,000	1,500,000	-	1,500,000
	2640499	Tainter Gate Ltd	Grading and leveling of Mokwo Girls	Kaptarakwa	1377822		2,000,000	2,000,000	-	2,000,000
	3110202	Mintoh programmes ltd	Construction of ict centre at chepkorio ward	chepkorio ward	145		2,999,970	2,999,970		2,999,970
	3110599		installation of goal posts for kipka field	Tambach			75,000	75,000		75,000
	3110599	Fidelium merchants	Fencing and Construction of gate at chepkorio field	chepkorio ward	1377646		79,838	79,838		79,838
	3110599	Tayari athletics	Support Iten marathon	county	176		111,348	111,348		111,348
	3110599	Iten multi-media	inauguration of AIC Bishop	county	117		130,000	130,000	130,000	-
	3110599	Chenwa const. com	Fencing kipka primary primary school field.	Tambach	52		180,200	180,200		180,200
	3110599	Axis sports marketing Company	Annual safaricom road race support Iten	county	182		200,000	200,000		200,000
	3110599	Pluto one investments	Construction of gate at Iten	kapchemutwa	104		270,000	270,000		270,000
	3110599	Fidelium merchants	fencing of chepkorio field	chepkorio ward			1,099,000	1,099,000	798,180	300,820

	3110599	Sharo enterprise ltd	Supply and delivery of building materials songoiwo ECD	Tambach	189		310,480	310,480		310,480
	3110599		Installation of goal posts,	all wards			432,000	432,000		432,000
	3110599	Torben solutions	Grading and levelling of kamogo	embobut/embolo t	1377612		1,486,000	1,486,000	1,040,200	445,800
	3110599	Tunyo contractors	Construction of pavilion at maron.	embobut/embolo t	1377809		2,607,950	2,607,950	2,007,350	600,600
	3110599	ADC- Kitale	Supply and delivery of dopper sheep		181		620,000	620,000		620,000
	3110599	cradle business solution	construction of basket ball court at lawich	kapsowar ward	1377646		1,293,937	1,293,937	645,100	648,837
	3110599	Nehema institute	Training of youth on driving school from c/chebororwa	Chebororwa	142		672,350	672,350		672,350
	3110599	Iten vtc	Installation of Goal posts				719,000	719,000		719,000
	3110599	Shamra holdings	Installation of goal posts,gabioning and rockfilling	lelan	88		1,040,000	1,040,000		1,040,000
	3110599	Sonyo enterprise	Construction of gate and 2 door pit latrine at chepsirei	soy south	154		1,499,710	1,499,710		1,499,710
	3110599	Tichbert enterprise	Grading and levelling of cheptongei field	moiben/kuserwo	126		1,666,480	1,666,480		1,666,480
	3110599	Macney ltd	Construction of septick tank and changing rooms at chepkorio	chepkorio ward	187		2,350,000	2,350,000		2,350,000
	3110599	Hibo equipements ltd	Grading and levelling of cheptongei field	moiben/kuserwo	122		2,470,216	2,470,216		2,470,216
	2210799	Koshin TTI	Training of students from kamariny ward	kamariny ward			28,150	28,150		28,150
	2210799	Nuu vtc	Training of students from kamariny ward	kamariny ward			28,150	28,150		28,150
	2210799	Meru National Poly	Training of students from kamariny ward	kamariny ward			28,100	28,100		28,100
	2210799	Kitale National poly	Training of students from kapsowar ward	kapsowar ward			8,000	8,000		8,000
	2210799	Kapcherop TTI	Training of students from Lelan ward	lelan ward			48,000	48,000		48,000
	2210799	Koshin TTI	Training of students from Lelan ward	lelan ward			16,000	16,000		16,000
	2210799	Sergoek vtc	Training of students from Lelan ward	lelan ward			32,000	32,000		32,000
	2210799	Baringo vtc	Training of students from lelan ward	lelan ward			16,000	16,000		16,000
	2210799	KVTC	Training of students from Lelan ward	lelan ward			16,000	16,000		16,000
	2210799	School of energy studies and research	Training of students from Lelan ward	sengwer ward			16,000	16,000		16,000
	2210799		Capacity building kiptuilong pwds	Tambach Ward			30,000	30,000		30,000
	2211399		Distribution of IGA K/S	K/S			191,500	191,500		191,500
	2211399		Distribution of IGA M/W	M/W			140,500	140,500		140,500
	2211399		farm inputs for kitany	katarakwa ward			44,400	44,400		44,400
	2211399		Deaf volleyball Tournament				84,000	84,000		84,000
	2210799	Chepkorio Vtc	fees Areas	soy south			284,550	284,550		284,550

	2211399	Notion self help group	supply and delivery of car pressure washing machine	soy south	191		290,000	290,000		290,000
	2211399		suply and delivery of EFC and CCPP vaccines				102,500	102,500		102,500
	TOTALS						47,847,335	47,847,335	6,756,080	41,091,255

DEPARTMENT OF PUBLIC SERVICE MANAGEMENT PENDING COMMITMENTS FOR F/Y 18/19.

S/no	Vote head	Name of supplier	Project description	ward	LSO /LPO NO	Invoice No.	APPROVED ESTIMATE	Tender sum	Amount paid	Balance
2	3110202	Metto construction co.	Construction of ICT & Ward office Nyaru	Chepkorio	1381514		1,550,000.00	1,550,000	1,499,190	50,810
3	3110202	Interzone consulting and co	Construction of ICT & Ward office Embobut	Embobut-embolot	237411		3,000,000.00	3,000,000	2,800,000	200,000
7	3110202	Safaricom ltd	Revenue system	County HQ	1237422		250,000	250,000	-	250,000
9	3110202	.Fraca servcom	Supply of chairs	HQ offices	2821080		49,800.00	49,800	-	49,800
10	3110202	kwopin	Purchase of land	Sambirir	702863		2,000,000	2,000,000		2,000,000
11	3110202	NELTEN	NYARU equipping of ward office	NYARU	EMC/T/ICTPS/ 061/2016-17		1,000,000	1,000,000		1,000,000
12	3110202	korget	Ward office sambirir	Sambirir	1243582		1,500,000	1,500,000	800,000	700,000
13	3110202	TRIO KERIO VALLEY	EQUIPING OF KABIEMIT WARD	KABIEMIT	2729081		34,330	34,330		34,330
14	3110202	AFRICAN GENERAL LTD	Equiping of ward office chepsirei	Soy south	2264596		229,900	229,900		229,900
15	3110202	Tarakwa tyres	tyres	hq	2318146		174,450	174,450		174,450
16	3110202	AFRICA GENERAL LTD	Equiping of ward office chepsirei	Soy south	2264695		807,800	807,800		807,800
17	3110202	LOGHIEN COMPANY	Construction of pit latrine and fencing EMBOBUT WARD	EMBOBUT WARD	1421955		874,610	874,610		874,610
18	3110202	AFRISCAPE	Construction of ward office at chepsirei	SOY SOUTH	1237402		1,983,100	1,983,100		1,983,100
19	3110202	Gidem LTD	MOIETY 1ST	KABIEMIT	1381518		1,539,160	1,539,160		1,539,160
22	3110599	Dawn LTD	Construction ICT & ward office Cherangany	Cherangany	1521967		2,048,370	2,048,370	-	2,048,370
24	3110599	SHAMRA HOLDING	Construction of ward office phase 11	kaptarakwa	7333663		2072150	2,072,150		2,072,150
25	3110599	PESKO HOLDING	Construction of ward office	Metkei ward	702850		1,500,000	1,500,000		1,500,000
26	3110599	TOT CONTRACTORS LTD	Construction of ward office	ENDO WARD	702863		3,000,000.00	3,000,000	2,505,650	494,350
37	3110599	TOBIK ENTERPRISES LTD	Construction of pit latrine toilet for Chepkorio ward office	CHEPKORIO	739512		299,990	299,990	-	299,990
39	3110599	MAZEKI TRADING COMPANY	Construction of a pit latrine for Emsoo ward office	EMSOO	739490-2		299,970	299,970	-	299,970
40	3110599	TOBIK ENTERPRISES LTD	Construction of a pit latrine toilet for Chepkorio ward office	CHEPKORIO	739512		299,990	299,990	-	299,990
41	3110599	TAIGAA CONSTRUCTION CO	Grading and levelling of Moiben/Kuserwo ward office compound	CHEPTONGEI	742076		227,000	227,000	-	227,000
		TAIGAA CONSTRUCTION CO	FENCING OF CHOPTONGEI WARD OFFICE	KUSERWA	731387		770,220	770,220		770,220
	TOTALS						25,510,840	25,510,840	7,604,840	17,906,000

LIVESTOCK DEPARTMENT PENDING COMMITMENTS FOR F/Y 18/19

S/N0	Vote head	Supplier/Contractor name	Project description	Ward	LPO/LSO No.	INVOICE NO.	Approved Estimates/ Budget(KSH)	Tender sum (KSH)	Amount paid as at 30th June 2019(KSH)	Balance (KSH)
1	3110504	BLICCAN HOLDINGS LTD	Consruction of Cherota cattle dip	Chepkorio	222		1,800,000	1,800,000	-	1,800,000
2	3110504	TOT CONTRACTORS	Consruction of Sumbeiywet cattle dip office	Moiben/Kuserwo	221		315,416	315,416	-	315,416
3	3110504	SONYO ENTERPRISES LTD	Constuction of Segut cattle dip	Kapyego	235		500,000	500,000	-	500,000
4	3110504	FULTON LTD	Supply of asorted items for Ushirika day	H/q	3236431		466,000	466,000	-	466,000
5	3110704	JANIMAX	Supply of pasture seeds	Kamariny	142900		142,900	142,900	-	142,900
		TOTAL					3,224,316	3,224,316	-	3,224,316
		GRAND TOTAL					802,252,335	964,261,187	350,105,262	621,665,976