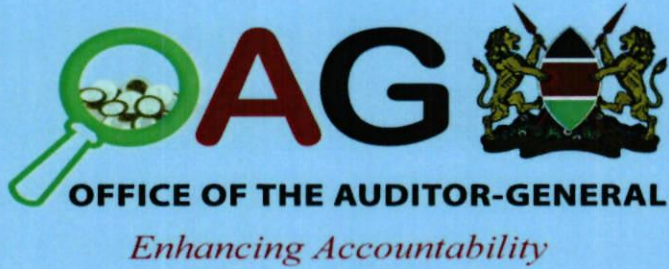


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REPORT

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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

**FOR THE YEAR ENDED
30 JUNE, 2021**



BOMET COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

**BOMET COUNTY EXECUTIVE
Reports and Financial Statements
For the period ended June 30, 2021**

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Bomet County Government is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction as provided in the Fourth Schedule of constitution of Kenya 2010. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CECM – Finance is financial reporting at the County level.

Vision

A prosperous and competitive County in economic, social and political development offering high quality services to its people.

Mission

To transform the livelihoods of Bomet County residents through innovative and dynamic leadership, efficient and effective mechanisms, viable partnerships while ensuring equity, integrity and community participation in a clean, secure and sustainable environment.

Core Values

Bomet County Government upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and team work.

b) Key Management

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

	Name	Designation	Date of holding office
1.	H.E. Dr Hillary Barchok	Governor	8 th August 19
2.	Hon .Shadrack Rotich	Deputy Governor, AG CECM Lands, Housing and Urban planning.	18 th December 19
3.	Hon. Patrick Maritim	CECM- Administration, ICT And Public Service	6 TH December 19
4.	Hon. Andrew Sigei	CECM- Finance & Economic Planning	21 st August 19
5.	Hon. Juliana Yegon	CECM- Education & Vocation Training	21 st August 19

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	Name	Designation	Date of holding office
6.	Hon. Dr. Joseph K. Sitonik	CECM-Medical Services & Public Health	21 st August 19
7.	Hon. Julie Chepkuto	CECM-Trade, Energy, Tourism and Industry	21 st August 19
8.	Eng. Joseph Kiprono Terer	CECM-Roads, public works and Transport	16 th October 19
9.	Dr. Joseph Kipchumba Toweett	CECM-Agriculture	16 th October 19
10.	Hon. Eng Peter Tonui	CECM – Water, Sanitation, Environment And Natural Resources	5 th May 2020
11.	Hon. Rosa Chepngetich Bett	CECM - Cooperatives and Enterprise Management	21 st May 2020.
12.	Hon Mrs Alice K Kirui	CECM Youth, Gender, Culture and Sports and Social Services	5 th May 2020.

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KEY MANAGEMENT

The County Executive team during the year consisted of:

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H.E. DR HILLARY KIPNGENO BARCHOK

GOVERNOR BOMET COUNTY

H.E. Dr Barchok the third Governor of Bomet County took the oath of office on August, 19.

Dr. Barchok had a dream of playing a significant role in empowering the community by participating and organizing activities that promotes entrepreneurship skills among the youth and vulnerable in the society.

H.E. the Governor holds a bachelor of education degree (science) from Egerton university, M.E.D (science) from Egerton university and PhD from Moi university.

Before being a Governor, he served as the deputy Governor to the 2nd Governor; and senior lecturer and Dean of students at Chuka university as well as being an appointee of Retirement benefit authority (RBA) as a non-executive director.



H.E SHADRACK ROTICH

THE DEPUTY GOVERNOR BOMET COUNTY

The Deputy Governor holds a Bachelor of Commerce (B.COM) Degree from Punjab University, INDIA and Master of Business Administration (MBA) East and Southern Africa Management Institute (ESAMI) Arusha, Tanzania.

H.E David Shadrack Rotich was appointed as the third Deputy Governor of Bomet County and took the oath of office on 18th December 19. He is currently acting CEC Member in the Department of Lands and Urban Planning.

Before his appointment he served as Bomet County Assembly Speaker and prior to it as Finance and Administration Manager, Association of County Governments of Kenya (ACGOK), previously ALGAK. He has a wealth of experience and knowledge in devolution issues having served in local government for sixteen years.



HON. PATRICK MARITIM



CECM- ADMINISTRATION & PUBLIC SERVICE

Mr. Patrick Maritim was appointed as CEC, Administration, ICT and public service on 6th December 19.

Mr. Patrick Maritim is a teacher with 34 years of experience out of which he has served as a principal for 17 years. Until his appointment, he was the Principal at Highway Secondary school. He holds a degree in Bachelor of Science in Education from Kenyatta University and Diploma in Education management from Kenya education Management Institution.

HON. ANDREW KIMUTAI SIGEI



CECM -FINANCE AND ECONOMIC PLANNING

Mr Andrew Kimutai Sigei was appointed as the CEC, Finance and Economic Planning on 28th August 19.

Before his appointment, he served as a Fund Account Manager at the National Government Constituency Development Fund (NGCDF) Board for Sotik and Ainamoi constituencies. Mr. Sigei holds a Bachelor's degree in Mathematics and Economics from University of Nairobi and master degree in Business management (Strategic management) from Kabianga University and he is pursuing PHD in strategic management.

HON. JULIANA YEGON



CECM - EDUCATION & VOCATIONAL TRAINING

Mrs Juliana Yegon was appointed as CEC, Education & vocational training on 28th August 19.

Mrs. Yegon is a teacher with 21 years' experience out of which she has served as a Principal for 11 years. Until her appointment, she was the Principal at Moi Siongiroi Girls. She has served as a Secretary at Chepalungu Secondary Schools Heads Association for 11 years. She holds a Master of Education degree in Education Planning from Kenyatta University and a Bachelor of Arts degree in Education from University of Nairobi.

HON. DR. JOSEPH K. SITONIK



CECM - MEDICAL SERVICES & PUBLIC HEALTH

Dr Sitonik was appointed the CEC, Medical services & Public health on 28th August 19.

Dr. Sitonik is a medical doctor with 29 years of experience. He is registered with the Medical Practitioners and Dentists Board (KMPDB) and has held various management positions both in the public and the private sectors. He holds a Bachelor of Medicine and Bachelor of Surgery degree from the University of Nairobi and is currently pursuing a Master's degree in project planning and management.

**HON. JULIAH JEPCHIRCHIR
CHEPKUTO**



**CECM- TRADE, INVESTMENT,
INDUSTRY & ENERGY**

Juliah Jepchirchir Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 21st August 19.

Mrs. Chepkuto is a teacher with 22 years' experience. Before her appointment she served a Board member Longisa County Referral Hospital Management Board. She holds a Bachelors' Degree in Education (Early Childhood Education)

HON. ENG. JOSEPH KIPRONO TERER



**CECM-ROADS, PUBLIC WORKS &
TRANSPORT**

Eng. Joseph Kiprono Terer was appointed as CECM Roads, Public Works & Transport on 16th October 19.

Eng. Terer is an a registered Agricultural engineer by profession with 33 years working experience in various sectors in agricultural engineering projects, water resources management, water supply and sanitation and roads infrastructure.

He has served in various government and intergovernmental institutions including Nile Basin Initiative as a regional project manager.

Until his appointment he was a Managing Director, Kericho Water & Sanitation company and also served in the management board of Kenya water services providers Association (WASPA).

He holds a diploma and BSC degree in Agricultural Engineering and masters degree in environmental studies.

HON. DR. JOSEPH KIPCHUMBA TOWETT



CECM-AGRICULTURE, LIVESTOCK & COOPERATIVES.

Dr. Towett was appointed CECM, Agriculture Cooperatives And Marketing on 16th October, 19.

Dr. Towett is a Clinician with 8 years' experience. He has worked as a clinician in several hospitals. Until his appointment he was a clinician and a consultant at Bayor Healer. He holds a Master's degree in Health Administration, and PhD in Health Sciences.

HON. ROSA CHEPNGETICH BETT



CECM - COOPERATIVES AND ENTERPRISE MANAGEMENT

Ms Rosa Bett was appointed CECM, Cooperatives and Enterprise development on 21st May 2020.

Before her appointment, she served as a CEO for Kimbilio Daima Sacco from 2011 and also served as a manager of the same Sacco from 1999. She currently serves as a member for Kimulot Boys High School.

Mrs Rosa holds Bachelor of Education arts degree in Maths and Business studies. She is also CPAK holder and post graduate diploma in marketing management. She also holds a master's degree in strategic management.

HON ENG PETER TONUI



CECM-WATER, ENVIRONMENT AND RESOURCES, SANITATION, AND NATURAL RESOURCES

Eng. Peter Tonui was appointed CEC, Water Sanitation, Environment and Natural Resources on 5th May 2020.

Eng. Peter Tonui is an engineer by profession with a Master's Degree (JKUAT) in Strategic Management and BSC (UON). He has more than 25 years in telecommunication Industry and general construction of which 8 years he served in senior position in Telkom Kenya. Before his appointment he was the CEO of Tiroto Construction and General Enterprises Ltd, Board Member of Nyandarua Institute of science and Technology and Board chairman of Nyongores Secondary school. Presently is in the process of getting certification as a member of Kenya Association of Project Managers (KAPM).

HON ALICE K KIRUI



CECM-YOUTH, GENDER, CULTURE AND SPORTS

Mrs Alice Kirui was appointed CECM Youth, Gender, Culture and Sports and Social Services on 5th May 2020.

Mrs. Kirui is a teacher, Educationist and Counselling psychologist with 30years experience in Public service as Quality Assurance Officer, District Education Officer and Sub County Director of Education. Presidential medal of Merit Holder of 2018.

She holds Bachelor of Arts (Managing Learning Institution) from Portsmouth university (UK) and bachelor's degree Counselling Psychology from Mt. Kenya University.

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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Andrew Kimutai Sigei
2.	Accounting Officer- Administration	Mr. David Kipyegon Cheruiyot
3.	Accounting Officer- Public service	Mr. Joseph Kiprono Kebenei
4.	Accounting Officer- Finance	CPA Benard Kibett Cheruiyot
5.	Accounting Officer- Economic Planning	Ms Milcah Chepkoech Rono
6.	Accounting Officer- ICT	Mr. Benard Cheruiyot Mutai
7.	Accounting Officer- Education & Vocation Training	Mr. Simeon Kimutai Langat
8.	Accounting Officer- Medical Services	Dr Joyce Chepngeno Tonui
9.	Accounting Officer- Public Health	Ms Zaddy Chepkorir Chumo
10.	Accounting Officer- Trade, Energy, Tourism and Industry	Mr. Jackson Kipkorir Langat
11.	Accounting Officer- Roads	Mr. Eric Kipkoech Ngetich
12.	Accounting Officer- Public works and Transport	CPA David Cheruiyot Kikwai
13.	Accounting Officer- Agriculture	Mr. Job Ngetich Towett
14.	Accounting Officer- Cooperatives and Marketing	Dr Richard Kipkirui Sigei
15.	Accounting Officer- Water and Sanitation	Mr. Philemon Kipsigei Rutoh
16.	Accounting Officer- Environment And Natural Resources	Mr. David Kipngetich Koech
17.	Accounting Officer Lands, Housing and Urban Planning	Dr Alexander Chirchir
18.	Accounting Officer – culture, social protection, gender, youth and sports	Ms Jayne Chelangat Sigilai

BOMET COUNTY EXECUTIVE
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For the period ended June 30, 2021

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the Quarter ended 30th June 2021 were:

1. Committee on Finance, ICT and Economic Planning;
2. Public Accounts/Investments Committee; and
3. Budget and Appropriations Committee.

e) Bomet County Executive Headquarters

P.O. Box 19 – 20400
Bomet, KENYA
Off Narok Sotik Highway

f) Entity Contacts

Telephone: (+254) 0202084070 E-mail:
info@bomet.go.ke Website:
www.bomet.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Other Commercial Banks – refer to Annex 4

h) Independent Auditors

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

BOMET COUNTY EXECUTIVE
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i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Bomet financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County executive over the past quarter.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya in a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. They key local revenue sources for Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- Automation of all revenue streams
- Strict enforcement of Finance Act
- Capacity building

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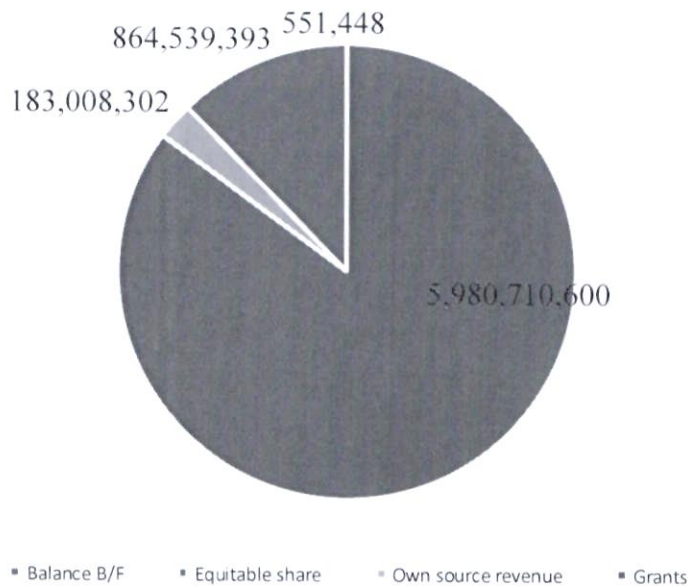
- Timely enactment of Finance Act
- Increasing the tax base
- Updating of valuation roll

Financial Performance

Revenue

Total county revenue including exchequer receipts and local revenue collection amounted to Ksh 7,099,812,473 against a target of Ksh 7,619,696,133 representing a performance of 93 per cent with a positive deviation of Ksh 519,883,659 from the planned target. There was also an increase in revenue by 4.7% in the year under review compared to actual receipt in financial year 19/20. *Figure 1* below demonstrate the total County Receipts by source. As projected during the period under review the County received the highest revenues from exchequer transfers.

Figure I: County Total Receipts by Source (Kshs)



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County Government Total Revenues FY 2021/2020 (Kshs.)

COUNTY REVENUE	ACTUAL RECEIVED FY19/2020	ORIGINAL BUDGET FY2020/2021	FINAL BUDGET FY2020/2021	ACTUAL RECEIVED FY20/2021	DEVIATIONS	% Collection
Balance B/f	707,271,403	409,110,277	473,610,600	474,162,048	-551,448	100%
Equitable share	4,497,738,187	5,507,100,000	5,507,100,000	5,507,100,000	0	100%
Own Revenues	201,510,614	275,922,277	221,421,954	183,008,302	38,413,652	83%
Covid-19 National Govt Support	115,197,000	115,000,000	115,197,000	115,000,000	197,000	100%
Universal Health care(World Bank),HSSF-Danida	39,376,571	202,387,125	139,789,681	132,912,109	6,877,572	95%
CA- Fuel Levy Fund	156,322,688	164,138,822	235,823,487	164,138,821	71,684,666	70%
IDA(World Bank) Kenya Climate Smart	150,106,437	182,000,000	284,813,642	255,671,178.35	29,142,464	35%
CA-User Fees foregone	16,713,356	16,713,356	16,713,356	16,713,356	0	100%
CA- Leasing of Medical Equipment	0	132,021,277	132,021,277	0	132,021,277	0%
Kenya Urban support programme(KUSP)	129,534,380	168,000,000	224,928,009	92,307,576	132,620,433	41%
Nutritional International	0	10,000,000	10,000,000	12,000,000	-2,000,000	0%
CA- Development of Youth polytechnics	47,388,298	48,499,894	48,499,894	48,499,894	0	100%
ASDSP	21,158,275	19,658,274	24,902,641	12,760,159	12,142,482	51.00%

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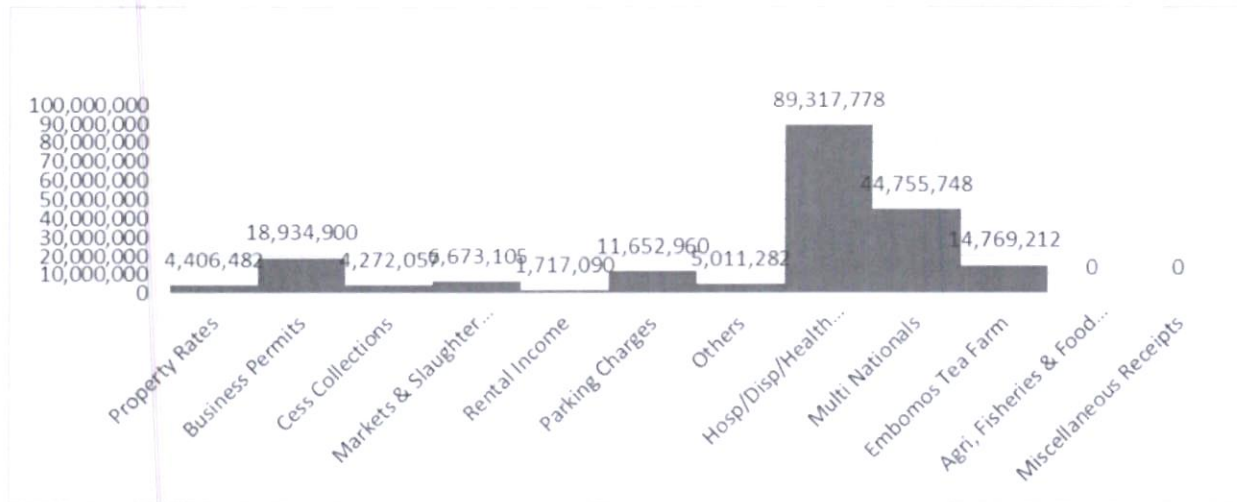
CA - KDSP (level 1 + FY2016/17 allocation+ Level II)	30,000,000	212,353,974	242,353,974	212,353,974	30,000,000	0%
GRAND TOTAL	6,112,317,209	7,347,905,276	7,619,696,133	7,099,812,473	519,883,660	93%

In addition to the revenue received for the year, there were unspent balances carried forward from FY 19/20 amounting to Ksh **474,162,048**. The funds available for use in financial year 2020/21 was Ksh **7,099,812,473** comprising of equitable share, conditional grants, local revenue and unspent balances for financial year 19/20. The variance between targeted revenue and actual revenue was **519,883,660** which are mostly attributed to positive deviation in unreleased conditional grants.

Local revenue collections amounted to Kshs. **183,008,302** against a target of Kshs. **221,421,954** in the year under review. This illustrate that there was a deviation of Ksh **38,413,652** from the projected estimates. The analysis of revenue by sources indicates that the major sources of revenue for the financial year 2020/21 was Hospital/health centres which accounted for 44% of the total local revenue collected followed by Multinationals and Single business permits at 22% and 9% respectively. Embomos tea farm accounted for 7%, property rates 2%, cess collections 2%, markets and slaughter fees 3%, rental income 1%, parking charges 6% and others 2%.

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**Local Revenue Performance by Stream
(Kshs.)**



Expenditure Performances

The total spending in the financial year 2020/21 amounted to Ksh 6,041,887,564 against a target of Ksh 7,619,696,133 indicating a performance of **79%**. Recurrent expenditure recorded the highest absorption rate of 87% against the budget while development expenditure recorded an absorption rate of 64% against the budget for development.

Further analysis of expenditure in terms of economic classification indicates that salaries and wages consumed a huge part of the expenditure for the period at 40% of the total expenditure. Operations and Maintenance accounted for 33% of the period expenditure while development expenditure accounted for 27% of the actual expenditure for the period.

Analysis of Actual expenditure against the budget

Development expenditure had the highest deviation from the planned performance with a variance of Ksh 919,633,345. This may be attributed to Covid-19 Pandemic, cash-flow constraint and lengthy procurement processes that lead to delays in implementation of development projects. Personnel emoluments was below target by Ksh 51,238,463 while Operations and Maintenance had a variance of Ksh 524,820,297 against target.

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Accounts receivables

Imprest management is a critical area of focus in Bomet County Government. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delays from some staff to account for their imprests on time. Going into FY 2021/2022, we will place more emphasis on complying with the PFM regulations with regards to imprests.

Pending bills

Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

Fixed assets

Bomet County Government has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct local authorities. We are in the process of developing a comprehensive asset management policy. The policy will among other things incorporate physical verification of all assets, valuation of assets, depreciation, tagging of assets and maintenance of an asset register.

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

**BOMET COUNTY EXECUTIVE
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- Automation of all revenue streams
- Strict enforcement of Finance Act
- Capacity building
- Timely enactment of Finance Act
- Increasing the tax base.
- Updating of valuation roll

Value for money and achievement

The implementation of the project and programme was successful due to the releases of funds on time and also the project committees were able to liaise with the departments responsible for the proper monitoring and evaluation.

IMPLEMENTATION CHALLENGES

Risks to Revenue Collection and Budget Implementation Disasters:

Cash flow Fluctuations and Unpredictability:

Internal revenue flow is unpredictable due to fluctuations on a month to month basis. Same applies to equitable share from the national government. The release of the equitable share from the national government has not been regular and budgeting as well as planning for the funds becomes cumbersome thus leading to delays in commencement and completion of projects.

Inflation Rates:

High Inflation rate might destabilize the budgets thus inflating the cost of the projects. This is more pronounced for projects and programmes that roll over for more than one financial year.

Delay in the passage of Division of Revenue Bill:

The delay in the passage of both Division of Revenue Bill and County Revenue Allocation Act makes it difficult to know the accurate Equitable Share amount for the County. This causes changes between the CFSP and final Budget Estimates.

**BOMET COUNTY EXECUTIVE
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COVID-19 Pandemic:

The COVID-19 pandemic and the associated economic crisis are posing huge challenges, raising many unknowns and imposing wrenching trade-offs. Both crises are global, but their impacts are deeply local.

**ALLOCATION FOR THE COMING YEAR 2021/2022 AND THEIR FUTURE
OUTLOOK**

The financial year 2021/22 Budget has increased by Kshs. 727 million compared to the financial year 2020/2021 budget. The CFSP 2021 proposed resource envelope stood at Kshs. 7.965 Billion, which comprised of the following; Equitable share Kshs.6.691Billion, Own source revenue Kshs.300 million, Conditional grant for leasing of medical equipment Kshs.153 million, World Bank loan for universal healthcare of Kshs.98 Million, HSSF Danida Kshs.12 million, IDA Kenya Climate Smart Programme of Kshs. 350 Million and Agriculture Sector Development Programme (ASDSP) Kshs. 25 million.

However, in the budget estimates, the conditional allocation from donors are likely to increase by Ksh.168 million being Kenya Urban Support Programme (KUSP) funds and balance brought forward estimated to be Kshs. 333 Million which in turn increases total revenue to Ksh. 8,346,766,332.

Key Risk management strategies

Risk management is the process of planning and developing methods and options to reduce threats—or risks—to project objectives. A project team will implement risk mitigation strategies to identify, monitor and evaluate risks and consequences inherent to completing a specific project, such as new project creation. Risk mitigation also includes the actions put into place to deal with issues and effects of those issues regarding a project.

1. Assume and accept risk

The acceptance strategy can involve collaboration between team members to identify the possible risks of a project and whether the consequences of the identified risks are acceptable. In addition to identifying risks and related consequences, team members may also identify and assume the possible vulnerabilities that risks present.

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This strategy is commonly used for identifying and understanding the risks that can affect a project's output, and the purpose of this strategy helps bring these risks to the government's attention so everyone working on the project has a shared understanding of the risks and consequences involved.

2. Avoidance of risk

The avoidance strategy presents the accepted and assumed risks and consequences of a project and presents opportunities for avoiding those accepted risks. Some methods of implementing the avoidance strategy are to plan for risk and then to take steps to avoid it. For example, to mitigate risk on new project design, a project team may decide to implement product testing to avoid the risk of product failure before final project design is approved.

3. Controlling risk

Project team will implement a control strategy when mitigating risks to a project. This strategy works by taking into account risks identified and accepted and then taking actions to reduce or eliminate the impacts of these risks.

4. Transference of risk

When risks are identified and taken into account, mitigating the consequences through transference can be a viable strategy. The transference strategy works by transferring the strain of the risk and consequences of another party. This can present its own drawbacks, however, and when the department implements this risk mitigation strategy, it should be in a way that is acceptable to all parties involved.

5. Watch and monitor risk

Monitoring projects for risks and consequences involves watching for and identifying any changes that can affect the impact of the risk. Production teams might use this strategy as part of a standard project review plan. Cost, scheduling and performance or productivity is all aspects of a project that can be monitored for risks that may come up during completion of a project. The following example illustrates ways to monitor and evaluate risk and consequences that can impact a project's completion.

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Conclusion

FY 2020/2021 was a good year in general. Good progress was made despite the challenges of the covid 19 pandemic that affected implementation of most of the projects due to lock downs and reduction of revenues from various streams. However, momentum has been created to enable Bomet County Government to continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Bomet County Government achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Bomet County.



Hon. Andrew Sigei

CECM- Finance and Economic Planning

County Government of Bomet

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives

The County's 2018-2022 CIDP has identified 34 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Bomet County's 2018-2022 CIDP are to:

1. Development of policies that prioritize economic opportunities to reduce poverty across the County
2. Enhance access to water for domestic use and for irrigation
3. Proper management of the County natural resources
4. Improve road network across the County by grading and murraming at least 20kms of roads per ward annually
5. Comprehensive town and urban plans that ensure cleanliness and efficient provision of services to the public
6. Enhance access to electricity and ensure that every part of Bomet County is connected to power

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7. Develop a strong health system with improved maternal and child care services and enhanced drugs storage and distribution
8. Establishment of well-equipped modern learning ECD centres in every public primary school and creating an education fund to cater for unprivileged students in secondary schools as well as a revolving fund for students in tertiary institutions
9. Empowerment of youths, women and persons with disabilities
10. Enhance public participation to strengthen good governance, accountability and inclusivity

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**Progress on Attainment of Development Objectives from Annual Development Plan
DEPARTMENT OF ADMINISTRATION, OFFICE OF THE GOVERNOR, ICT AND
PUBLIC SERVICE**

Department	Objective	Outcome	Indicator	Performance
Office of the Governor, Administration, Public Service	To improve work environment	Improved service delivery	% of office to completion and operational	In the FY 2020/21, 15 Ward offices were 90% completion
			% of residential buildings completion	80% of completion of number of official residences
	To Improve disaster response and fire stations establishment	Improved Emergency Response	Number of fire engines acquired	In the FY 2020/21, 1 Fire engine acquired

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

Department	Objectives	Outcome	Indicator	Performance
Finance and Economic Planning	To improve tracking results	Enhanced evidence-based decision making	No of M&E reports prepared and disseminated for FY 2020/21	In the FY 20/21, A County Annual Progress Report was prepared
	To strengthen M&E practice and culture	Strengthened M&E practice and culture	Number of sensitization meetings held	In the FY 20/21, Three sensitization meetings for M&E Champions held
	To improve policy formulation and planning	Improved development planning	Number of Annual Development planning Developed	In the FY 2018/19, 19/20 and 2020/21, three ADPs for successive financial years

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				formulated
	To prepare timely, realistic and accurate budget	Equitable resource allocation and implementation of the budget	% Level of compliance with budget deadlines and Absorption	In the FY 20/21, 100% compliance and 80% Absorption of the budget
	To strengthen financial Management	Prudency in financial management	Number of staff trained	In the FY 2020/21, 250 staff members were trained
ICT	To ensure effective and reliable communication	Improved communication and efficient service delivery	Number of offices with LAN installed	In the FY 20/21, Six offices installed with LAN
	To enhance revenue collection	Increased in Local Revenue Collected	Number of automated streams	In FY 2020/21, revenue automation was improved

DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

Department	Objectives	Outcome	Indicator	Performance
AGRICULTURE, LIVESTOCK AND FISHERIES	To increase crops production and productivity	Improved cash crop production	Number of coffee nurseries established	19 coffee nurseries established
			Number of tea buying centers supported	112 tea buying centers supported with construction materials
	To increase crops	Enhanced household food	Number of alternative	In FY 20/21, 3 varieties of beans introduced

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	production and productivity	security	food crops established/ varieties introduced	
		Increased farm income	Number of avocado, mango and banana seedlings purchased	In FY 20/21 Avocado Mango Bananas Seedlings purchased
		Enhanced access to farm machinery services	Number of existing machines services	In FY 20/21, 2 existing machines were serviced
	To enhance livestock production, health, welfare and livestock and fisheries products quality	Increased milk volume marketed	Number of cooling plants/hubs established	In FY 20/21, 1 cooling plants/hubs established
		Improved availability of quality feeds	Number of feed varieties introduced	In FY 20/21, 2 new varieties introduced; 175kg Brachiaria seed 1000kg Boma Rhodes
		Decreased animal disease incidence	No of dips constructed, renovated, supported with accuracies	In FY 20/21, 14 Completed 51-supported with accuracies
		Increased hygiene and trade in livestock	Number of abattoirs constructed	In FY 20/21, 2 abattoirs constructed: Ndanai and Singorwet

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		products		
		Increased in livestock trade	Number of livestock sales yards Constructed.	In the FY 20/21, 2 livestock sales yards Constructed: Kapsimotwo and Chebunyo

DEPARTMENT OF WATER AND ENVIRONMENT

Department	Objectives	Outcome	Indicator	Performance
WATER AND ENVIRONMENT	Provision of clean, adequate and reliable water in sufficient quantities to Bomet County residents	Increased supply of clean, safe and reliable water for domestic and industrial use	% increase of County residents accessing clean water	In FY 20/21, 10% increased of County residents accessing clean water
			Number of water supply projects augmented	In FY 19/20, Implementation of new Aonet water project extension. Kongotik & Sigilai water projects completed
			No of new springs protected	In FY 20/21, 2 New springs protected
			No of boreholes drilled and equipped	3 boreholes drilled and equipped
			No of small dams and water pans	22 small dams and water pans excavated and

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			excavated and de-silted	de-silted
			Number of design reports developed	In FY 20/21, 1 design reports developed
	To manage threats to environmental quality and integrity and conserve, manage and ensure sustainably used county's natural ecosystems	Clean and healthy environment for Bomet residents	Number of Prohibitory signposts installed in environmental hotspot areas	In FY 20/21, 5 Prohibitory signposts installed in environmental hotspot areas: Additional support from WWF
			Number of tree seedlings planted	In FY 20/21, 1,00,000 tree seedlings planted: Additional support from partners (KRCS, KFS & private firms,)
			Number of physical litter bins in place	In FY 20/21, 15 physical litter bins in place

DEPARTMENT OF MEDICAL SERVICES AND PUBLIC HEALTH

Department	Objectives	Outcome	Indicator	Performance
MEDICAL SERVICES AND PUBLIC HEALTH	To facilitate the provision of accessible quality health services and establish a fully functional health system at all levels	Enhanced accessibility to quality health services	No. of specialized health services (MRI, CT SCAN. Ophthalmology, ICU)	In FY 20/21, 1 specialized health services (MRI, CT SCAN. Ophthalmology, ICU)

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			Number of health facilities supplied with Pharmaceuticals and Non-pharms (including linen)	In FY 20/21, 142 health facilities supplied with Pharmaceuticals and Non-pharms (including linen)
			Number of hospitals providing mental health services	In FY 20/21, 1 hospitals providing mental health services
			Number of research and innovations	In FY 20/21, 1 research operation research on NCDs and innovations
			% increase in health facilities providing timely reports using DHIS	In FY 20/21, 100% in health facilities providing timely reports using DHIS
	To establish a functional PHC system and to institute mechanisms for disease burden reduction	Improved Primary Health Care (PHC) system	% reduction of cases of disease outbreak reduced	In FY 20/21, 10% Reduction in rabies cases, HIV/AIDs, Hepatitis, Malaria Challenge of COVID-19 Pandemic
			No. of Hand washing facilities established	In FY 20/21, 1300 Hand washing facilities established: enhanced by COVID-19 counter-measures
			% reduction of	36% reduction of

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			under five children who are stunted	under five children who are stunted In FY 20/21
			% of reduction of children under five who are under weight	12% reduction of children under five who are underweight In FY 20/21
	To enhance access to reproductive health services	Enhanced reproductive health services	% increase of family planning use by married women of reproductive age (15-49years)	50% increase of family planning use by married women of reproductive age (15-49years) in FY 20/21
			Proportionate reduction in maternal mortality	200/100000 reduction in maternal mortality In FY 20/21
			Proportion of reduction in child mortality	In FY 20/21, 65/1000 reduction in child mortality
			Proportion of Infant Mortality Rate reduction	In FY 20/21, 30/1000 Infant Mortality Rate reduction
			% of children received pentavalent 3	In FY 20/21, 60% of children received pentavalent 3
	To establish a fully functional health system at all levels	Effective and accessible health service delivery	No. of new health facilities constructed dispensaries and operational	In FY 20/21, 1 New health facilities constructed dispensaries and operational
			No. on-going health facilities completed	In FY 20/21, 9 on-going health facilities

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				completed
			No. health facilities upgraded	In FY 20/21, 2 health facilities upgraded
			No. of health facilities supported with water tanks	In FY 20/21, 2 health facilities supported with water tanks

DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING

Department	Objectives	Outcome	Indicator	Performance
EDUCATION AND VOCATIONAL TRAINING	Provide Quality Education and increased access to ECDE services	Increased Enrolment and reduction in illiteracy level	No of ECDs constructed	In FY 20/21 44 New ECDs were constructed and completed
			No. of ECD centres with feeding programme	In FY 20/21 11 ECD centres with feeding programme were supported
			No. of needy children supported	In FY 20/21, 4924 needy children were supported
			No. of students in tertiary institution benefited from revolving fund	In FY 20/21, 2,774 students in tertiary institution benefited from revolving fund
	Provide Quality skilled training and increased access to VTC services	Increased Enrolment and skilled labour	No of trainees benefiting from tuition support	In FY 20/21, 3373 of VTI trainees were supported

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DEPARTMENT OF LANDS, HOUSING AND URBAN PLANNING

Department	Objectives	Outcome	Indicator	Performance
LANDS, HOUSING AND URBAN PLANNING	To conduct and provide updated survey data information and services	Improved management of public land and quality service provision	Number of County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted	In FY 19/20, 30 County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted
			Number of County Human Settlement Services undertaken and operational	In FY 20/21, 4 County Human Settlement Services undertaken and operational
			No. of land parcels acquired	In FY 19/20, 10 land parcels were acquired
	To establish and support partnerships with relevant stakeholders in housing development and human settlement	Enhanced and sustainable partnerships for improved urban housing and human settlement	Number of Urban Market Development undertaken and operationalized	In FY 20/21, 3 Urban Market Development undertaken and operationalized
			Number of solid waste management system developed	In FY 20/21, 5 solid waste management system developed

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DEPARTMENT OF ROADS PUBLIC WORKS AND TRANSPORT

Department	Objectives	Outcome	Indicator	Performance
ROADS PUBLIC WORKS AND TRANSPORT	To achieve an efficient ,safe and quality road network for socio-economic development	Improved trade, accessibility and enhanced connectivity	No. of Kms of roads constructed and maintained	In FY 20/21, 450km of roads constructed and maintained
	To build bridges and other public works with highest structural efficiency.	Improved trade, accessibility, enhanced connectivity and achievement of Quality Infrastructure	No of motorized bridges constructed and functional	In FY 20/21, 2 motorized bridges constructed and functional
			No. of foot bridges constructed	In FY 20/21, 1 foot bridges constructed
			No of culverts installed	In FY 20/21, 7 culverts were installed
			Functional Material Testing Lab, control room and offices.	In FY 20/21, 1 Functional Material Testing Lab, control room and offices in place
			No. Project designed and supervised.	In FY 20/21, 3 Projects were designed and supervised.
	To ensure efficient utilization of the county vehicles and minimize maintenance costs	Improved vehicle maintenance and fleet management.	No. Of Fleet management system acquired ,installed and operationalized	In FY 20/21 58 No. Of Fleet management system acquired ,installed and operationalized

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DEPARTMENT OF TRADE, INDUSTRY AND TOURISM

Department	Objectives	Outcome	Indicator	Performance
TRADE, INDUSTRY AND TOURISM	To promote the growth, development and promotion of trade	Vibrant MSME Sector	No. of MSMEs trained	In FY 20/21, 100 MSMEs were trained
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/household with access to modern energy sources	No. of transformers maximized through new rural connections	In FY 20/21, 3 transformers were maximized through new rural connections
			No. of floodlights installed	In FY 20/21, 25 floodlights were installed
	To develop and promote tourism activities	Increased tourist activities	No. of sites developed	In FY 20/21 Improvement of Iria Maina carried out
	To Promote vibrant industrial activities	Industrialized County	No. of juakali sheds constructed and equipped	In FY 20/21, 2 juakali sheds were constructed and equipped
			No. of <i>jua kali</i> associations supported	In FY 20/21, 1 <i>jua kali</i> associations supported
	To promote investment opportunities in the county	Increased investment opportunities in the county	Number County Investment handbook developed	In FY 20/21, 1 County Investment handbook developed

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DEPARTMENT OF GENDER, YOUTH, SPORTS AND SOCIAL SERVICES

Department	Objectives	Outcome	Indicator	Performance
Gender, Youth, Sports and Social Services	To improve living standards and reduce poverty levels in the county	Improved living standards and reduced poverty levels in the County	Number of women group trained on gender policy	In FY 20/21, 10 groups of women were trained on gender policy
			Number of CCIs and SNIs Supported	In FY 20/21, 20 CCIs and SNIs were Supported
			Number of PWDs supported	In FY 20/21, 500 PWDs were supported
	To improve participation of youths in business and sports activities	Improved participation of youth in business and sports activities	Number of youths trained	In FY 20/21, 5000 youths were trained
			Number of athletes supported	In FY 20/21, 2000 athletes were supported
			Number of sporting facilities developed	In FY 20/21, 2 sporting facilities were developed
	To inculcate an informed, enlightened and culturally rich community	Informed enlightened and culturally rich community	Number of cultural centers set up	In FY 20/21, 2 cultural centers set up
			Number of libraries supported	In FY 20/21, 5 libraries supported

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Bomet County exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five pillars: putting the customer/citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

Accountability is one of the processes whereby a leader or government seeks to ensure integrity. In a global stakeholder society, accountability is among the key challenges of organizations. Responsible leaders are concerned with reconciling and aligning the demands, needs, interests, and communities, shareholders, nongovernmental organizations (NGOs), the environment, and society at large. The government's track record in terms of CSR accounting will be effective when appropriate CSR measures are included in its internal activities.

Economic sustainability implies that macroeconomic and financial stability, as well as the prevention of balance-of-payments crises are a basic requirement for sustained economic and social development. It also implies that human and financial resources must be used in a way that ensures continuous and lasting improvements in standards of living. Inappropriate consumption and production patterns and waste of human, natural and financial resources compromise the quality of the natural environment and jeopardize peace.

In September 2015 in the United Nations General Assembly (UNGA) member countries adopted the agenda 2030 for sustainable development and its 17 goals. As part of implementing the SDGs, the government of Kenya published and launched its Road Map to Achieving SDGs. The Road Map envisages a partnership with all stakeholders as well as building capacity for devolved governments to implement the SDGs. The domestication and integration of the SDGs are imbedded in MTPs and CIDPs. The policies, programmes and projects outlined in the CIDP are aligned with the objectives of all of the 17 goals.

In ensuring sustainable strategy in the County, the following SDGs that are relevant to its mandate:

2. Environmental performance

Environmental sustainability implies that the quality and protection of the natural environment, as well as successful adaptation to climate change, influence the scope for long-term social progress and economic development. Environmental degradation, waste of non-renewable natural resources and the various impacts of climate change have a direct effect on living conditions. They also raise the risk of social friction and reduce the scope for economic growth and the allocation of public finances.

In ensuring a sustainable consumption and production patterns, the county shall leverage on this goal in ensuring that cleaner production mechanisms are adopted and promote the principle of 3Rs (Reduction, Reuse and Recycle) to reduce production of wastes;

Goal 1: End poverty in all its forms everywhere;

Goal 2: Achieve gender equality and empower all women and girls;

Goal 3: Promote sustainable economic growth, full and productive employment and decent work for all; and

Goal 4: Strengthen the means of implementation and revitalizing the global partnership for sustainable development.

Goal 5: Take urgent action to combat climate change and its impacts. To achieve this goal, the county will strive to;

- Strengthen resilience and adaptive capacity to climate related hazards and natural disasters;
- Integrate climate change measures into county policies, strategies and planning; and
- Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning. Second County Integrated Development Plan, 2018-2022

Goal 6: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation

and halt biodiversity loss. A large percentage of the county is terrestrial with the biodiversity thereon facing threats due to land degradation as a result of increasing population. The county is committed to conserving and restoring the use of ecosystems such as forests, dryland and mountains.

On Goal 7: Strengthen the means of implementation and revitalize the global partnership for sustainable development. The county is committed to developing multi-stakeholder partnerships to share knowledge, expertise, technology and financial support to achieve the SDGs. The county will also pursue the Public-Private Partnerships (PPPs) to foster these achievements.

The County intends to achieve these goals by:

- Ensuring equity distribution of the available resources and with emphasis on programmes and projects that have high impact on reducing poverty;
- Implementing procurement procedures and regulations taking into account youth and gender considerations;
- Proper planning and allocation of resources, promote policies that encourage entrepreneurship and job creation to stimulate sustainable economic growth; and Second County Integrated Development Plan, 2018-2022
- Strengthening partnership and resource mobilization strategies so as to address resource limitation.

3. Employee welfare

County Public Service Board role is to establish and abolish offices in the County public service; appoint persons to hold or act in offices of the county public service considering gender ratio including in the Boards of cities and urban areas within the county and to confirm appointments; exercise disciplinary control over, and remove, persons holding or acting in those offices as provided in the law; prepare regular reports for submission to the County Assembly on the execution of the functions of the Board; promote the values and principles referred to in Articles 10 and 232; evaluate and report to the County Assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the County Public Service; facilitate the development of

coherent integrated human resource planning and budgeting for personnel emoluments in counties; advise the county government on human resource management and development; advise county government on the implementation and monitoring of the national performance management system in counties; and make recommendations to the Salaries and Remuneration Commission (SRC), on behalf of the county government, on the remuneration, pensions and gratuities for County Public Service employees.

County has complied with the Occupational Safety and Health Act, 2007 in revising a written statement of general policy with respect to the safety and health at work of his employees and other arrangements for the time being in force for carrying out the policy

4. Market place practices-

The County government make its effort towards:

a) Responsible competition practice:

This has been well articulated in the County Vision, where distribution of resource is done based on the number of Wards in the County. During the tendering and awarding process, it is always done in line with Public Procurement and Asset Disposal Act, 2015.

b) Responsible Supply chain and supplier relations:

The County maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices on time. This is done with no discrimination when it comes to payment.

c) Responsible marketing and advertisement-

The County comply with ethical marketing practices. This has been done when new varieties of product are introduced to the market for the residents to subscribe.

d) Product stewardship.

County has a mechanism in place to ensure that it safeguards consumer rights and interests. Public participation platforms enable citizens' endorsement of any product as well as evaluating the taste and preference of the product and thus provide feedback on the product's relevancy.

5. Community Engagements-

The county government has been bringing on board all stakeholders in policy development, budgeting and implementation through public participation. This has solved governance challenges such as uncoordinated public participation and stakeholder engagements, inequitable distribution of public resources, unfairness in recruitment and promotions and misappropriation of public funds.

6. Others

The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, water and sanitation initiatives.

5. 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 and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive; (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

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misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive’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 Executive’s financial statements give a true and fair view of the state of the County Executive’s transactions during the financial year ended June 30, 2021, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive’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 Executive’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.

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Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 11/03 2022.



**County Executive Committee Member –
Finance and Economic Planning**

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 BOMET FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bomet set out on pages 1 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and

summary statements of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Bomet as at 30 June, 2021, 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. Unsupported Basic Wages Paid to Temporary Employees

The statement of receipts and payments reflects compensation of employees' costs of Kshs.2,390,043,898 which as disclosed in Note 11 to financial statements, includes an amount of Kshs.53,023,670 in respect of basic wages to temporary employees. However, the expenditure was not supported by requisition from departments for additional workforce, payment vouchers and relevant payment schedules. Further, detailed schedules of the employees in various departments, terms and conditions of service and the nature of work, were not provided for audit review.

Consequently, the accuracy, completeness and validity of the expenditure of Kshs.53,023,670 incurred on temporary employees for the year ended 30 June, 2021 could not be confirmed.

2. Use of Goods and Services

2.1 Unsupported Expenditure

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.727,8002,441 under use of goods and services. The balance includes an amount of Kshs.12,066,630 spent on procurement of various goods and non-consumable items during the year under. However, supporting documents for the expenditure such as market survey report, goods received notes and stores ledgers (S13) indicating that the goods were taken on charge were not provided. Further, non-consumable items such as laptops, Ipads and mobile phones were not supported with counter requisition and issue vouchers (S11).

In the circumstances, the validity and completeness of the expenditure of Kshs.12,066,630 on purchase of goods during the year under review could not be confirmed.

3. Variance Between Summary Statement of Appropriation and Budget Execution by Programmes and Sub-Programmes

The summary statement of appropriation, recurrent and development combined reflects actual payments totalling Kshs.6,041,887,564 which differs with the amount of Kshs.6,124,004,029 reflected in the budget execution by programmes and sub-programmes resulting in an unexplained and unreconciled variance of Kshs.82,116,465.

Consequently, the accuracy and completeness of the budget execution by programmes and sub-programmes for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Bomet 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. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.7,619,696,133 and Kshs.7,099,627,417 respectively, resulting to an under funding of Kshs.520,068,716 or 7% of the budget. Similarly, the County Executive expended Kshs.6,041,887,564 against an approved budget of Kshs.7,619,696,133, resulting in an under-expenditure of Kshs.1,577,808,569 or 21% of the budget.

The shortfall in revenue collection and underperformance constrained execution of planned activities and delivery of services to the residents of Bomet County.

2. Under-Performance in County Own Generated Revenue

The summary statement of appropriation - recurrent and development combined reflects final county own generated revenue budget Kshs.221,421,954 in respect of county own generated receipts. However, a total of Kshs.183,008,302 was collected resulting to under collection of revenue of Kshs.38,413,652 or 17% of the budget. Further, the actual local revenue collected of Kshs.183,008,302 in the year under review declined by Kshs.18,502,312 from the amount of Kshs.201,510,614 collected in the previous financial

year. The Management has attributed the under collection of revenue to the adverse effects of Covid-19 pandemic.

3. Late Exchequer Releases

Review of records in relation to Exchequer releases revealed that the County Executive received Kshs.936,207,000 Exchequer releases from The National Treasury in the last week of June, 2021 and Kshs.468,103,500 in July, 2021 totalling Kshs.1,404,310,500.

Delay in release of Exchequer may have negatively affected timely implementation of the programmes and provision of services to the residents of Bomet.

4. Variance in Pending Bills Balances

Note 7.10(1) to the financial statements on other important disclosures reflects an analysis of pending accounts payable of Kshs.842,391,540 as at 30 June, 2021 (2020: Kshs.696,052,764). However, the balances differ with the details in Annexure 2 to the financial statements balances of Kshs.637,434,974 and Kshs.704,956,458, resulting in unreconciled and unexplained variances of Kshs.204,956,566 and Kshs.8,903,694 respectively.

Further, included in the pending bills balance as at 30 June, 2021, are bills amounting to Kshs.261,866,101 which were not supported by documents such as invoices, certificates of completion and purchase orders. As a result, the validity and completeness of the unpaid bills could not be confirmed.

In addition, The National Treasury Circular No.16/2021 dated 22 December, 2021 on unpaid bills by County Governments reflected that the County Executive of Bomet owed Kenya Power and Lighting Company utility bills totalling Kshs.4,838,420.

However, the Management did not include the amount as pending bills as at 30 June, 2021. Failure to include and settle pending bills in the year to which they relate affects the budget for the subsequent year.

5. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues and did not provide explanations for the failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular for the year ended 30 June, 2021.

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 Conclusion on Lawfulness and Effectiveness in Use of Public Resources section 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. Compensation of Employees

1.1 Salaries Paid Outside Integrated Payroll and Personnel Database System

The statement of receipts and payments reflects expenditure totalling Kshs.2,390,043,898 in respect of compensation of employees for the year ended 30 June, 2021 out of which Kshs.727,346,185 was salaries paid through the manual payroll. Examination of records indicated that the County Executive had two payroll systems in operation – a manual payroll and an Integrated Personnel and Payroll Database (IPPD) system. This is contrary to The National Treasury Circular Ref. TNT/IFMIS/INT/100 'A' (60) dated 18 May, 2021 which requires payroll to be managed through the IPPD system. Further, the use of the manual system requires manual calculation of earnings and deductions. This is prone to human error and manipulation or delay in payroll processing.

Consequently, the Management is in breach of the law.

1.2 Irregular Engagement of Casual Employees

As disclosed in Note 11 to the financial statements, the expenditure of Kshs.2,390,043,898 under compensation to employees includes an amount of Kshs.53,023,670, in respect of basic wages of temporary employees, out of which Kshs.3,084,337 was paid to twenty-seven (27) casual employees. However, records indicated that the casual employees were continuously engaged for more than three (3) months contrary to the requirements under Section 37 of the Employment Act, 2007. The law provides for the conversion of the casual employment to regular employment terms for employees who have worked in an entity continuously for more than three months.

Consequently, the Management is in breach of the law.

1.3 Non-Compliance with the One-Third of Basic Salary Rule

Review of the payrolls revealed that four hundred and eight (408) employees earned a net salary of less than a third (1/3) of the gross salary. This is contrary to Section E.3 (3) of the Human Resource Policies and Procedures Manual for the County Public Service, that requires public officers not to over commit their salaries beyond two-thirds (2/3) of their gross salaries. The over-commitment may expose the staff to pecuniary embarrassment.

Management did not provide explanations for failure to comply with the policy.

1.4 Failure to Comply with the Law on Staff Ethnic Composition

A review of the personnel records revealed that the County had a total of 4317 employees on permanent and pensionable terms as at 30 June, 2021 out of which 4219 or 98% were

members of one ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which provides that all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

Consequently, the Management is in breach of the law.

2. Other Grant and Transfers

2.1 Construction of Chebang'ang Water Supply

Note 15 to the financial statements reflects an expenditure of Kshs.532,065,472 under other grant and transfers which includes an amount of Kshs.331,814,930 in respect of other current transfers, grants and subsidies, out of which an amount of Kshs.35,000,000 was in respect of contribution by the County for financing the construction of Chebang'ang water supply project. Information provided revealed that the County Executive and Kenya Red Cross Society signed a Memorandum of Understanding on 17 April, 2018 to contribute jointly, a total of Kshs.595,367,014 over a period of five (5) years to finance the construction of the project. Review of records revealed the following anomalies:

- i. The County Executive transferred an amount of Kshs.35,000,000 to a joint project bank account vide IFMIS payment document number 10012087 dated 09 December, 2020. However, tender documents, contract documents and expenditure summaries were not provided for audit.
- ii. The bank statements for the joint account number 01020067433600 held at the National Bank, operated by the County Government of Bomet and Kenya Red Cross Society for the project indicated that bank deposits amounting to Kshs.39,587,765 and withdrawals totalling Kshs.39,529,866 between 12 January, 2021 and 06 August, 2021. However, the Management did not provide payment vouchers, authority and details for the transactions.
- iii. Physical inspection conducted in the month of November, 2021 revealed that the Project was incomplete. In addition, the works which had been started at the intake of the water supply had stalled as the contractor had abandoned the site.

In the circumstances, the validity and value for money of the expenditure of Kshs.35,000,000 on the project could not be confirmed.

3. Acquisition of Assets

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,302,913,600 under acquisition of assets. An audit inspection carried out revealed the following unsatisfactory issues regarding various projects:

3.1 Projects Verification

Physical verification conducted during the month of November, 2021 revealed that twelve (12) projects though fully paid for, had not been put to use or are in use but not labelled as detailed below:

No.	Project	Amount Paid (Kshs.)	Audit Observations
1	Construction of Tegat Athletics Camp	6,878,286	The Project was complete but not in use.
2	Completion of Njerian Dispensary	1,055,960	<ul style="list-style-type: none"> The Project was completed but unutilized. Visible cracks were on the wall, while the Gutters were already damaged.
3	Construction of ECDE classroom and latrine at Kaplele Primary School	1,925,935	Project completed but not in use.
4	Construction of ECDE classroom and latrine at Kapchepkoro Primary School	1,604,714	Project was complete but not in use.
5	Construction of ECDE classroom and latrine at Soget	1,599,321	<ul style="list-style-type: none"> Project was complete but not in use. The paint works were not well done. Visible cracks on the walls.
6	ECD classroom and pit latrine at Keneni Primary School	1,596,024	Project was complete and in use but not labelled.
7	ECD classroom at Sugutek primary ECD classroom at Sugutek Primary	825,604	Project was complete and in use but not labelled.
8	ECD and pit latrine at Itibet ECDE	1,488,762	Project was complete and in use but not labelled.
9	Modification of music production studio at Emkwen Vocational Training Centre	1,746,717	The Project was complete but not in use.
10	Construction of Sugurusiek Dispensary	1,309,046	<ul style="list-style-type: none"> The Project was complete but not in use. The Project had no identification signage or label.
11	Completion of Finding ward at Tegat Dispensary	1,700,590	The Project was complete but not in use.
12	Construction of ECDE classroom at Kiprerer Primary School	926,411	<ul style="list-style-type: none"> Project completed but not in use. Black Board was not well done. The classroom had visible cracks on the floor.
	Total	22,657,371	

The Management did not explain why completed Projects were not operational.

Consequently, the residents of Bomet may not have obtained benefits from the completed Projects.

3.2 Incomplete Projects

An inspection carried out in November, 2021 revealed that eight (8) projects implemented by the departments of Health and Education at a cost of Kshs.12,260,601 were

incomplete and the contractors had left the sites. Further, eight (8) projects implemented by the Department of Agriculture at contract sum of Kshs.34,372,938, were incomplete and yet the contract periods had lapsed. The Management did not provide explanations for the delays and measures put in place to ensure completion of the Projects.

In the circumstances, it was not possible to confirm if the residents of Bomet will realize value for money from the public funds committed to the projects.

3.3 Delayed Completion of Road Projects

A review of the Projects implementation report dated 30 June, 2021 revealed that the Department of Roads had budgeted to carry out projects worth Kshs.601,654,266 during the year under review. However, review of the status report revealed that projects worth Kshs.285,406,443 only were completed, while other projects with a budget allocation of Kshs.316,247,823 had not started.

Further, an inspection carried out in November, 2021 revealed that implementation of three road (3) Projects with contract sums of Kshs.103,587,486 were ongoing.

The delayed completion of the projects may lead into cost overruns and adversely affects service delivery to the residents of Bomet.

4. Stalled Construction of Bomet Stadium

The County Executive entered into a contract with a local company on 13 June, 2018 for the construction of Bomet stadium at a contract sum of Kshs.257,498,105. The contract period was for three (3) calendar years commencing on 29 June, 2018 and ending on 29 June, 2021. The works include completion of the main pavilion, completion of terraces and retaining walls, completion of the perimeter wall, ablution blocks and changing rooms, storm water draining works – external and internal drainage, chain link internal barrier fence, two steel gates and gatehouse, soft landscaping work, standby generator, floodlights, warm-up track, and main track carpeting.

A review of the Project's documents and physical verification in November, 2021, revealed that the construction stalled with only 1.5% of works completed. The total payments to the contractor amounted to Kshs.14,013,380 as at 30 June, 2021, or 5.4% of the agreed contract sum, which exceeds the 1.5% value of works completed. Further, records provided for audit indicate that the stadium land LR.No.307/308 belongs to Bomet University College. Management did not provide explanations for these anomalies.

In the circumstances, it was not possible to confirm if the residents of Bomet will realize value for money from the expenditure of Kshs.14,013,380 committed to the stadium.

5. Long Outstanding Property Rates

A review of land records provided for audit verification revealed arrears of revenue totalling Kshs.256,719,527 which have been outstanding for an inordinately long time and whose full collection appears doubtful. Further, there was no evidence of any measures put in place by the Management to enforce the collections as provided for under

Regulation 63(1) of the Public Finance Management (County Governments) Regulations, 2015.

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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section 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. Lack of Human Resource Plans/Staff Establishment

During the year under review, it was noted that the County Public Service Board recruited 415 members of staff without human resource plans and approved staff establishment as required under Regulation 119(2) of the Public Finance Management (County Governments) Regulations, 2015 and Section B (2)(1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.

In absence of the staff establishment, the staffing levels in the County may not be optimal and the need for the need for the new staff recruited during the year could not be confirmed.

2. Weak Controls in Human Resource Information Management System (HRIMS)

During the year under review, the County Executive had a separate Human Resource Information Management System (HRIMS) for human resource management and payroll for staff not in the Integrated Payroll and Personnel Database (IPPD) system. However, a review of the HRIMS system revealed that seven (7) staff members shared the same bank accounts. Further, whereas personal number is the unique identifier for each employee, seventy-six (76) employees had more than one personal number captured in the system.

Consequently, the duplicate personal numbers and shared bank accounts is a weakness in internal controls which may result in overpayment of salaries and loss of public funds.

3. Inadequate Accounting for Non-Current Assets

Annexure 6 to the financial statements under summary of non-current assets register reflects total assets balance of Kshs.7,340,526,269 as at 30 June, 2021 out of which assets valued at Kshs.1,302,913,600 were additions made in the year under review. However, the additions were not reflected in the fixed assets register. Further, motor vehicle logbooks provided for audit showed that the entity had one hundred and sixty-seven (167) vehicles which had not been posted in the asset register, while log books for forty-eight (48) new motor vehicles were not provided for audit verification.

In the circumstances, the County Executive lacked an effective system for recording, controlling and accounting for its assets.

4. Lack of Public Participation Policy and Guidelines

Examination of records maintained by the County Executive on public participation on projects revealed the following weaknesses:

- i. The County had not developed a policy on public participation and a database of stake holders to guide the County Departments and organs in conducting Public Participation.
- ii. Stakeholders who attended the Public Participation Forum was paid Kshs.1,000 each but the basis could not be established as approval and policy on facilitation of participants.
- iii. The County Executive did not prepare monitoring and evaluation reports for public participation in the planning and budgeting process. In the absence of monitoring and evaluation reports, it was not possible to ascertain whether the public participation process achieved its objectives.
- iv. Reports of Public Participation dully supported by project proposals on the approved projects earmarked for implementation in the financial year 2020/2021 were not provided for audit review. Therefore, it has not been possible to ascertain whether the projects implemented were approved and if the views of the community were considered in the implementation process.

The Management is therefore in breach of Sections 10 and 11 of the Bomet County Public Participation Act, 2019 that requires the County to develop a county policy on public participation and maintain a database of stakeholders for effective citizen participation in development planning and performance management within the county.

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 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 governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the County Executive or to 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 financial reporting process, reviewing the effectiveness of how Management 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 overall 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 manner, 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 noncompliance. 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 County Executive's ability 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 to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2022

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

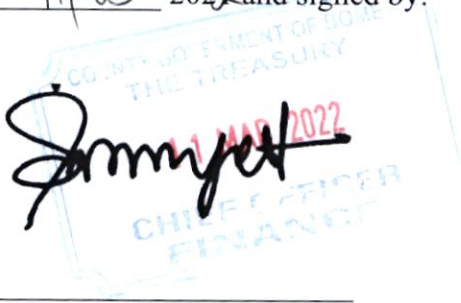
7. FINANCIAL STATEMENTS

**7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED
30TH JUNE 2021.**

		2020-2021	19-2020
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	5,980,710,600	5,451,814,911
Proceeds from Domestic and Foreign Grants	2	754,689,946	156,322,688
Transfers from Other Government Entities	3	180,852,177	146,667,000
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	183,008,302	201,510,614
Returned CRF issues	10	366,391	755,223,206
TOTAL RECEIPTS		7,099,627,416	6,711,538,419
PAYMENTS			
Compensation of Employees	11	2,390,043,898	2,335,324,255
Use of goods and services	12	727,802,441	1,012,387,021
Subsidies	13	-	-
Transfers to Other Government Units	14	1,050,399,868	1,004,635,448
Other grants and transfers	15	532,065,472	423,061,786
Social Security Benefits	16	1,579,773	33,617,878
Acquisition of Assets	17	1,302,913,600	1,521,820,161
Finance Costs, including Loan Interest	18	300,443	472,200
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	36,782,070	34,876,223
TOTAL PAYMENTS		6,041,887,564	6,366,194,973
SURPLUS/DEFICIT		1,057,739,852	345,343,445

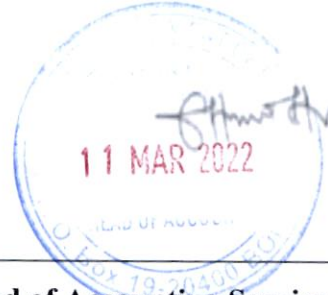
**BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 11/03 2022 and signed by:



Chief Officer

Name: *CPA Bernard Chemigat*
ICPAK Member Number: *14826*



Head of Accounting Services

Name: *CPA Ernest Chipkanyo*
ICPAK Member Number: *18039*

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Notes	2020-2021 KShs	19-2020 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,704,555,613	678,433,495
Cash Balances	21B	-	-
Total Cash and cash equivalent		1,704,555,613	678,433,495
Accounts Receivables	22	-	-
TOTAL FINANCIAL ASSETS		1,704,555,613	678,433,495
FINANCIAL LIABILITIES			
Accounts Payables	23	77,957,331	109,575,065
NET FINANCIAL ASSETS		1,626,598,282	568,858,430
REPRESENTED BY			
Fund balance b/fwd	24	568,858,430	223,514,985
Surplus/Deficit for the year		1,057,739,852	345,343,445
NET FINANCIAL POSITION		1,626,598,282	568,858,430

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

11/03 2021 and signed by:

Sammyet
 11 MAR 2022
 CHIEF OFFICER FINANCE

Chief Officer Finance

Name: *CPA Bernard Chemigat*
 ICPAK Member Number *14826*

COUNTY GOVERNMENT DEPT
 COUNTY TREASURY
 11 MAR 2022
 HEAD OF ACCOUNTING SERVICES

Head of Accounting Services

Name: *CPA Erick Chepkwony*
 ICPAK Member Number: *18039*

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.3 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

		2020-2021	19-2020
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	5,980,710,600	5,451,814,911
Proceeds from Domestic and Foreign Grants	2	754,689,946	156,322,688
Transfers from Other Government Entities	3	180,852,177	146,667,000
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	183,008,302	201,510,614
Returned CRF issues	10	366,391	755,223,206
Payments for operating expenses			
Compensation of Employees	11	-2,390,043,898	-2,335,324,255
Use of goods and services	12	-727,802,441	-1,012,387,021
Subsidies	13	-	-
Transfers to Other Government Units	14	-1,050,399,868	-1,004,635,448
Other grants and transfers	15	-532,065,472	-423,061,786
Social Security Benefits	16	-1,579,773	-33,617,878
Finance Costs, including Loan Interest	18	-300,443	-472,200
Other Payments	20	-36,782,070	-34,876,223
Adjusted for:			
Decrease/(Increase) in Accounts Receivables	26	-	-
Increase/(Decrease) in Accounts Payables	27	-31,617,734	-3,677,197
Net cash flow from operating activities		2,329,035,718	1,863,486,411
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	-1,302,913,600	-1,521,820,161
Net cash flows from Investing Activities		-1,302,913,600	-1,521,820,161
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		1,026,122,118	341,666,250

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,135,697,183	385,603,042
Cash and cash equivalents at BEGINNING of the year	21	568,858,430	223,514,982
Cash and cash equivalents at END of the year	24	1,704,555,613	609,118,026

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive’s financial statements were approved on 11/03 2021 and signed by:

COUNTY DEPARTMENT OF FINANCE
 THE TREASURY
 11 MAR 2022
 CHIEF OFFICER
 FINANCE

COUNTY DEPARTMENT OF FINANCE
 COUNTY TREASURY
 11 MAR 2022
 E. J. OJOKA
 19-20530-EO/2021

Chief Officer Finance

Name: CPA Benjamin Chemut
 ICPAK Member Number 14826

Head of Accounting Services

Name: CPA Eric Chepkwony
 ICPAK Member Number 18039

BOMET COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021

7.4 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	5,507,100,000	-	5,507,100,000	5,980,710,600	(473,610,600)	109%
Proceeds from Domestic and Foreign Grants	974,920,544	190,106,192	1,165,026,736	754,689,946	410,336,790	65%
Transfers from Other Government Entities	180,852,178	71,684,665	252,536,843	180,852,178	71,684,665	72%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	275,922,277	(54,500,323)	221,421,954	183,008,302	38,413,652	83%
Return issues to CRF	409,110,277	64,500,323	473,610,600	366,391	473,244,209	1%
TOTAL	7,347,905,276	271,790,857	7,619,696,133	7,099,627,417	520,068,716	93%
PAYMENTS						
Compensation of	2,532,880,000	(27,172,354)	2,505,707,646	2,390,043,898	115,663,748	95%

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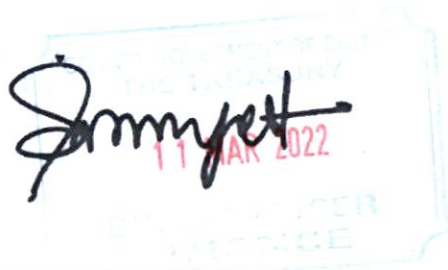
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Employees						
Use of goods and services	1,756,997,686	(782,775,124)	974,222,562	727,802,441	246,420,122	75%
Subsidies	1,675,876	(1,675,876)	-	-	-	0%
Transfers to Other Government Units	871,321,526	237,172,354	1,108,493,880	1,050,399,868	58,094,012	95%
Other grants and transfers	62,000,000	590,950,000	652,950,000	532,065,472	120,884,528	81%
Social Security Benefits	25,450,000	(22,450,000)	3,000,000	1,579,773	1,420,227	53%
Acquisition of Assets	2,063,031,188	271,790,857	2,334,822,045	1,302,913,600	1,031,908,444	56%
Finance Costs, including Loan Interest	249,000	251,000	500,000	300,443	199,557	60%
Repayment of principal on borrowings		-	-	-	-	
Other Payments	34,300,000	5,700,000	40,000,000	36,782,070	3,217,930	92%
TOTAL	7,347,905,276	271,790,857	7,619,696,133	6,041,887,564	1,577,808,569	79%
SURPLUS/(DEFICIT)	-	-	-	1,057,739,853	(1,057,739,853)	0

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Commentary on significant underutilization (below 90% of utilization) and any overutilization

- (a) **Use of goods and services** – Activities relating to use of goods and services were mainly affected by the covid 19 pandemic
- (b) **Other grants and transfers** – This was majorly affected by the by late passage of second supplementary budget.
- (c) **Acquisition of Assets** – Expenditure relating to this was affected mainly by late release of funds from the national treasury and unreleased equitable share of revenue totalling Ksh 277,381,267 and from RMLF of Ksh 71,684,666.
- (d) There was an over realization of equitable share due to unreleased equitable share of ksh **473,610,600** for FY 2019/20 that was released in the FY 2020/21.

The County Executive's financial statements were approved on 11/03 2022 and signed by:



Chief Officer Finance

Name: CPA Bernard Chemut of
ICPAK Member Number: 14826



Head of Accounting Services

Name: CPA Eric Chokwani
ICPAK Member Number 18039

BOMET COUNTY EXECUTIVE
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7.5 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	3,612,707,800	527,924,998	4,140,632,798	4,614,243,398	(473,610,600)	111%
Proceeds from Domestic and Foreign Grants	806,920,544	(582,150,064)	224,770,480	91,814,958	132,955,522	41%
Transfers from Other Government Entities	16,713,356	-	16,713,356	16,713,356	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	125,000,000	96,421,954	221,421,954	183,008,302	38,413,652	83%
Return CRF issues	403,532,388	70,078,212	473,610,600	366,391	473,244,209	1%
TOTAL	4,964,874,088	112,275,100	5,077,149,188	4,906,146,405	171,002,783	97%
PAYMENTS						
Compensation of Employees	2,532,880,000	(27,172,354)	2,505,707,646	2,390,043,898	115,663,748	95%
Use of goods and services	1,756,997,686	(782,775,124)	974,222,562	727,802,441	246,420,122	75%
Subsidies	1,675,876	(1,675,876)	-	-	-	0%
Transfers to Other Government Units	551,321,526	225,172,354	776,493,880	730,399,868	46,094,012	94%
Other grants and transfers	62,000,000	590,950,000	652,950,000	532,065,472	120,884,528	81%
Social Security Benefits	25,450,000	(22,450,000)	3,000,000	1,579,773	1,420,227	53%
Acquisition of Assets	-	124,275,100	124,275,100	-	124,275,100	0%
Finance Costs, including Loan Interest	249,000	251,000	500,000	300,443	199,557	60%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	34,300,000	5,700,000	40,000,000	36,782,070	3,217,930	92%

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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 %
TOTAL	4,964,874,088	112,275,100	5,077,149,188	4,418,973,964	658,175,224	87%
SURPLUS/(DEFICIT)	-	-	-	487,172,441	(487,172,441)	0

Commentary on significant underutilization (below 90% of utilization)

- (a) *Use of goods and services* – Activities relating to use of goods and services were underutilised by Ksh 246,420,122 and mainly due to the un released equitable share of Ksh 203,958,254.
- (b) *Other grants and transfers*- This was majorly affected by the by late passage of second supplementary budget.
- (c) *Acquisition of Assets* - This was majorly affected by the by late passage of second supplementary budget.
- (d) There was an over realization of equitable share due to unreleased equitable share of ksh **473,610,600** for FY 2019/20 that was released in the FY 2020/21

The County Executive's financial statements were approved on 11/03 2022 and signed by:



Chief Officer Finance

Name: Cpt Bernard Chemiyot

ICPAK Member Number: 14826



Head of Accounting Services

Name: CPA Erick Chepkwony

ICPAK Member Number: 18039

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7.6 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	1,894,392,200	244,331,258	1,366,467,202	1,366,467,202	-	100%
Proceeds from Domestic and Foreign Grants	168,000,000	-	940,256,256	662,874,988	277,381,268	70%
Transfers from Other Government Entities	164,138,822	71,684,665	235,823,487	164,138,822	71,684,665	70%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	150,922,277	(150,922,277)	-	-	-	0%
Return CRF issues	5,577,889	(5,577,889)	-	-	-	0%
TOTAL	2,383,031,188	159,515,757	2,542,546,945	2,193,481,012	349,065,933	86%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	320,000,000	12,000,000	332,000,000	320,000,000	12,000,000	96%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	2,063,031,188	147,515,757	2,210,546,945	1,302,913,600	907,633,345	59%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
TOTALS	2,383,031,188	159,515,757	2,542,546,945	1,622,913,600	919,633,345	64%
SURPLUS/(DEFICIT)	-	-	-	570,567,412	(570,567,412)	0

Commentary on significant underutilization (below 90% of utilization)

(a) **Acquisition of Assets** – Expenditure relating to this was affected mainly by late release of funds from the national treasury and unreleased equitable share of revenue totalling Ksh 277,381,267 and from RMLF of Ksh 71,684,666.

Other factors which affected absorption in relation to acquisition of assets include unfavourable weather condition which affected implementation process.

The County Executive’s financial statements were approved on 11/03 2022 and signed by:




Chief Officer Finance

Name: CPA Benjamin Chepkwony
 ICPAK Member Number: 14826

Head of Accounting Services

Name: CPA Erick Chepkwony
 ICPAK Member Number: 18037

7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
101004760		Policy, Planning & General Administrative Services	3,389,424,787	7,294,310	3,396,719,097	3,116,136,525	280,582,572
	101014760	Policy, Planning & General Administrative Services	3,389,424,787	7,294,310	3,396,719,097	3,116,136,525	280,582,572
103004760		Environment Management & Protection	12,100,000	- 756,741	11,343,259	6,152,750	5,190,509
	103014760	Environment Management	12,100,000	- 756,741	11,343,259	6,152,750	5,190,509
105004760		Crop Development and Management	61,258,274	10,209,907	71,468,181	55,864,889	15,603,292
	105034760	Food Security Initiatives	4,100,000	- 3,700,000	400,000	398,700	1,300
	105054760	Cash Crop Development	57,158,274	3,909,907	61,068,181	45,466,189	15,601,992
	105064760		-	10,000,000	10,000,000	10,000,000	-
106004760		Agribusiness Development & Marketing	34,200,000	- 605,161	33,594,839	26,609,307	6,985,532
	106024760	Promotion of cooperative movement and training	27,800,000	-	27,800,000	25,188,147	2,611,853
	106074760		6,400,000	- 605,161	5,794,839	1,421,160	4,373,679

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107004760		Livestock Development & Management	53,500,000	5,381,457	58,881,457	38,170,707	20,710,750
	107054760	Livestock & Fisheries Development	5,700,000	2,338,730	8,038,730	499,500	7,539,230
	107064760	Veterinary services Development	47,800,000	3,042,727	50,842,727	37,671,207	13,171,520
109004760		Land Policy and Planning	25,000,000	-	21,510,000	17,005,000	4,505,000
	109044760	Land Use Planning and Management	25,000,000	- 3,490,000	21,510,000	17,005,000	4,505,000
110004760		Housing Development and Human Settlement	7,320,000	-	6,929,750	6,612,100	317,650
	110014760	Housing Development	7,320,000	- 390,250	6,929,750	6,612,100	317,650
111004760		Urban Development	17,760,000	-	15,407,888	12,629,598	2,778,290
	111054760	Urban Infrastructure and Market Development	16,760,000	- 1,670,000	15,090,000	11,991,308	3,098,692
	111064760		1,000,000	- 682,112	317,888	638,290	- 320,402
112004760		Cooperatives, Value Additions and Marketing	13,800,000	604,426	14,404,426	9,887,575	4,516,851
	112014760	Value Addition	13,800,000	604,426	14,404,426	9,887,575	4,516,851
120004760		Kenya Climate Smart Agricultural Programme	182,000,000	102,813,642	284,813,642	190,990,881	93,822,761
	120014760	Kenya Climate Smart Agricultural	182,000,000	102,813,642	284,813,642	190,990,881	93,822,761

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		Programme					
131004760			174,080,000	82,762,383	256,842,383	3,773,740	253,068,643
	131014760	Irrigation development services	174,080,000	82,762,383	256,842,383	3,773,740	253,068,643
201004760		Roads Construction and Maintenance	554,680,469	86,092,022	640,772,491	647,659,360	-
	201014760	Design and construction of roads	554,680,469	86,092,022	640,772,491	647,659,360	-
	201024760	Routine maintenance of Roads	-	-	-	-	6,886,869
202004760		Bridges and Culverts	97,000,000	950,300	97,950,300	110,660,271	-
	202044760	Bridges and Culverts	97,000,000	950,300	97,950,300	110,660,271	-
							12,709,971
203004760		Vehicle Maintenance and Fleet management	8,000,000	-	4,897,500	1,908,000	2,989,500
	203044760	Trsansport Management Services	8,000,000	-	4,897,500	1,908,000	2,989,500
				3,102,500			
204004760		Energy Development	15,000,000	99,748	15,099,748	14,224,172	875,576
	204024760	Low Cost Energy Services	15,000,000	99,748	15,099,748	14,224,172	875,576
301004760		Tourism Development	6,000,000	-	5,500,000	4,983,113	516,887
	301054760	Tourism Development and Promotion	6,000,000	-	5,500,000	4,983,113	516,887
				500,000			
303004760		Trade Development	31,000,000	-	26,050,000	25,789,782	260,218
	303074760	Domestic and International Trade Development	31,000,000	-	26,050,000	25,789,782	260,218
				4,950,000			

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304004760		Industrial Development	10,000,000	- 112,014	9,887,986	6,421,842	3,466,144
	304074760	Industrial Development and Support	10,000,000	- 112,014	9,887,986	6,421,842	3,466,144
401004760		Policy and Administration	122,034,644	27,000,000	149,034,644	147,801,000	1,233,644
	401024760	Support to health facilities(11.6M/month)	122,034,644	27,000,000	149,034,644	147,801,000	1,233,644
402004760		Preventive and Promotive Health Services	230,856,478	- 112,330,473	118,526,005	71,696,375	46,829,630
	402014760	Health promotion: Nutrition interventions	213,056,478	- 116,169,673	96,886,805	51,703,275	45,183,530
	402024760	Communicable disease prevention & control	14,500,000	4,839,200	19,339,200	17,422,460	1,916,740
	402034760	Non-communicable disease prevention and control	3,300,000	- 1,000,000	2,300,000	2,570,640	- 270,640
403004760		Curative Health Services	392,726,478	- 2,208,250	390,518,228	260,311,705	130,206,523
	403014760	Infrastructural support to health facilities	85,000,000	- 6,000,000	79,000,000	38,731,782	40,268,218
	403024760	Commodities ? Pharms,non-pharms,reagents,linen	176,909,478	3,594,750	180,504,228	114,835,553	65,668,675
	403034760	Equipping health facilities ? biomedical equipment	15,620,000	-	15,620,000	15,591,591	28,409
	403064760	Emergency Response Services	115,197,000	197,000	115,394,000	91,152,779	24,241,221

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502004760		Early Childhood Development and Education	12,549,894	-	8,560,303	7,614,414	945,889
	502074760	Educational Infrastructure	12,549,894	-	8,560,303	7,614,414	945,889
				3,989,591			
503004760		Technical Vocational Educational and Training	-	6,460,233	6,460,233	6,460,233	-
	503044760	Infrastructure Development and Expansion	-	3,860,233	3,860,233	3,860,233	-
	503054760		-	2,600,000	2,600,000	2,600,000	-
504004760		Youth Training and Development	24,000,000	-	14,200,800	12,599,423	1,601,377
	504014760	Revitalization of Youth Programs	24,000,000	-	14,200,800	12,599,423	1,601,377
				9,799,200			
506004760			44,020,370	1,937,078	45,957,448	41,082,838	4,874,610
	506024760	Accreditation and Quality Assurance	44,020,370	1,937,078	45,957,448	41,082,838	4,874,610
508004760			17,000,000	-	17,000,000	11,622,205	5,377,795
	508014760	Social Facilities Development	17,000,000	-	17,000,000	11,622,205	5,377,795
702004760		Finance Management	194,700,151	40,147,779	234,847,930	189,893,208	44,954,722
	702044760	Management of Public Financial Resources	194,700,151	40,147,779	234,847,930	189,893,208	44,954,722
707004760		General Administratives Services	47,000,000	-	44,272,149	34,879,530	9,392,619
	707014760	General Administrative Services	47,000,000	-	44,272,149	34,879,530	9,392,619
				2,727,851			
708004760		Administrative	41,205,000	-	39,348,350	34,797,236	4,551,114

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		Services		1,856,650			
	708014760	ICT and Information Services	41,205,000	-	39,348,350	34,797,236	4,551,114
				1,856,650			
901004760		Water Service Provision	3,000,000	1,733,413	4,733,413	4,484,559	248,854
	901024760	Irrigation	3,000,000	1,733,413	4,733,413	4,484,559	248,854
908004760		Culture	10,000,000	-	9,850,125	5,334,733	4,515,392
				149,875			
	908024760	Development and promotion of culture	10,000,000	-	9,850,125	5,334,733	4,515,392
				149,875			
1001004760			-	24,914,894	24,914,894	-	24,914,894
	1001034760	Community Health and Special Programs	-	24,914,894	24,914,894	-	24,914,894
1003004760			460,332,407	-	425,709,708	382,251,986	43,457,722
				34,622,699			
	1003014760	Development of Water Supplies	460,332,407	-	425,709,708	382,251,986	43,457,722
				34,622,699			
4772000100	710004760	Legislation and Oversight service	803,120,118	-	803,120,118	803,120,118	-
		Grand Total	7,347,905,276	271,790,857	7,619,696,133	6,124,004,029	1,495,692,104

7.8 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 County Executive 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 Bomet 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 Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Executive.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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.

ii) 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 Executive

iii) 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 Executive 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 County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) 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.

v) 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 County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) 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.

iii) Interest on borrowing

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

iv) 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.

v) 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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. A detail of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) 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 2021, this amounted to KShs **76,728,262** compared to KShs **109,575,065** in prior period as indicated on note 23.

6. Accounts Receivable

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

7. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

Pending bills 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. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans.

A contingent liability is:

A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

- a) A present obligation that arises from past events but is not recognised because:

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note xx** and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

11. Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

12. 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 Executive's 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 **24th June 2020** for the period 1st July 19 to 30 June 2020 as required by law. There were two supplementary budgets passed in the

year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Comparative figures

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

14. 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.

15. 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.

16. 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.

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7.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	19-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	473,610,600	958,235,400
Total Exchequer Releases for quarter 2	1,817,343,000	991,278,000
Total Exchequer Releases for quarter 3	1,376,775,000	1,073,884,500
Total Exchequer Releases for quarter 4	2,312,982,000	2,010,091,500
Total	5,980,710,600	5,033,489,400

There was an increase in exchequer releases of Ksh 528,895,689 from the previous financial year. This was due to unreleased fund of Ksh 473,610,600 in the FY 2019/20 released in FY 2020/21 and to increase in equitable share of Ksh 55,285,089 from the previous financial year.

1A. Equitable Share

Description	2020-2021	19-2020
	KShs	KShs
Total Equitable Share for quarter 1	473,610,600	958,235,400
Total Equitable Share for quarter 2	1,817,343,000	991,278,000
Total Equitable Share for quarter 3	1,376,775,000	1,073,884,500
Total Equitable Share for quarter 4	2,312,982,000	2,010,091,500
Total	5,980,710,600	5,033,489,400

There was an increase in equitable share of Ksh 473,610,600 from the previous financial year.

1B: Level 5 Hospitals Allocation

Description	2020-2021	19-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	19 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	15,660,000	38,459,565
World Bank – THUSCP	117,252,108	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	212,353,974	30,000,000
Youth Polytechnic support grant	48,499,894	47,388,298
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	92,307,576	129,199,579
Agriculture Sector Development Support Project (ASDSP)	12,945,216.00	11,458,275
Kenya Climate Smart Agriculture Project (KCSAP)	255,671,178.35	145,106,438
Sub total	754,689,946	401,612,155
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	-	-
Others	-	-
Sub total	-	-
Grand Total	754,689,946	401,612,155

Note: These are grants received through Exchequer

There was an increase in grants of Ksh 353,077,791 from the previous financial year mainly from Kenya urban support programme, KCSAP and from World Bank for THUSCP.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	19-2020
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	164,138,821	
Covid-19 Fund	-	115,197,000
Doctors, Nurses, Clinical Officers and Other Health Officers Allowances (Ministry of Health)	-	31,470,000
Abolishment of user fees in health centres and dispensaries	16,713,356	16,713,356
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	180,852,177	163,380,356

The transfers of Ksh 164,138,821 relate to maintenance of road networks from conditional allocation by Road maintenance levy fund received through the Kenya Roads Board while Ksh 16,713,356 is user fees for health centres and dispensaries through the ministry of health.

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020-2021	19-2020
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

No borrowings were done during the financial year under review.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021	19-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

No foreign borrowing was done during the financial year.

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	19-2020
	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	-	-

There was no disposal done in the financial year

7. REIMBURSEMENTS AND REFUNDS

	2020-2021	19-2020
	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 organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

There were no refunds and reimbursements received in the financial year

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2020-2021	19-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

(The county government did not receive dividends from any organizations during the year)

9. COUNTY OWN GENERATED RECEIPTS

	2020-2021	19-2020
	KShs	KShs
Interest received	-	-
Profits and Dividends	11,878,190	14,769,212
Rent	2,059,900	1,717,090
Plan approvals	-	-
Property Income	50,484,258	44,776,748
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	6,617,597	4,924,240
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	408,158	326,515
Receipts from Voluntary transfers other than grants	-	-
Business permits	37,024,802	23,169,572
Liquor License	-	-
Cess	-	-
Poll rates	-	-
Plot rents	3,890,087	3,379,527
Administrative services fees	-	-
County's natural resources	-	-
Lease / rental of council's Infrastructure assets	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-

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	2020-2021	19-2020
Fund raising events	-	-
Market/trade Centre fee	4,927,660	4,012,935
Vehicle parking fees	9,768,660	11,363,830
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	-	-
Public health services	1,761,180	2,022,520
Public health facilities operations	52,375,560	89,317,778
Environment & conservancy Administration	-	-
Slaughterhouses' administration	1,569,130	1,347,325
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	243,120	383,322
Total	183,008,302	201,510,614

There was slight drop in revenue collected due to corona pandemic.

10. RETURNED CRF ISSUES

	2020-2021	19-2020
	KShs	KShs
Recurrent account	21,692.95	299,566,018.00
Development account	344,698.00	3,864,277.00
CRF balances	-	451,792,911
Total	366,391	755,223,206

BOMET COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2020 - 2021	19 - 2020
	KShs	KShs
Basic salaries of permanent employees	1,267,341,748	1,286,883,770
Basic wages of temporary employees	53,023,670	48,565,671
Personal allowances paid as part of salary	1,048,288,875	955,602,877
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Employer Contribution to compulsory National Social Schemes	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	21,389,604	44,271,937
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,390,043,898	2,335,324,255

12. USE OF GOODS AND SERVICES

	2020 – 2021	19 - 2020
	KShs	KShs
Utilities, supplies and services	43,420,184	25,618,743
Communication, supplies and services	5,311,615	4,608,150
Domestic travel and subsistence	339,882,597	286,426,933
Foreign travel and subsistence	12,191,500	9,462,018
Printing, advertising and information supplies & services	15,675,187	27,477,398
Rentals of produced assets	1,659,500	40,592,120
Training expenses	26,653,435	45,289,551
Hospitality supplies and services	59,162,988	64,928,088
Insurance costs	2,945,673	9,329,870
Specialised materials and services	96,635,018	250,698,645
Office and general supplies and services	22,298,039	27,632,483
Other operating expenses	33,384,086	125,596,981
Routine maintenance – vehicles and other transport equipment	16,783,414	24,267,787
Fuel Oil and Lubricants	34,433,568	49,646,678
Routine maintenance – other assets	17,365,636	20,811,577
Total	727,802,441	1,012,387,021

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 – 2021	19 - 2020
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>		-
(insert name)		-
Subsidies to Private Enterprises		-
<i>See list attached</i>		-
(insert name)		-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 – 2021	19 - 2020
	KShs	KShs
Transfers to County Government entities		
Transfers to Bomet county assembly	803,120,118	707,246,000
Cooperative societies	21,470,820	6,204,885
support to Bomet water company	71,700,000	91,900,000
cash transfer to health facilities	154,108,930	199,284,563
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
TOTAL	1,050,399,868	1,004,635,448

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

	2020 – 2021	19 - 2020
	KShs	KShs
Scholarships and other educational benefits	85,745,373	86,362,263
Emergency relief and refugee assistance	89,645,147	15,262,505
Subsidies to small businesses, cooperatives, and self employed		
Other Current Transfers, Grants and Subsidies	331,814,930	273,763,649
kusp	24,860,022	47,673,369
TOTAL	532,065,472	423,061,786

16. SOCIAL SECURITY BENEFITS

	2020 - 2021	19 - 2020
	KShs	KShs
Government pension and retirement benefits	1,579,773	10,194,660
Social security benefits	-	-
Employer Social Benefits	-	23,423,218
Total	1,579,773	33,617,878

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

<u>Non- Financial Assets</u>	2020 – 2021		19 - 2020	
	KShs		KShs	
Purchase of Buildings		-		-
Construction of Buildings		140,073,072		123,349,766
Refurbishment of Buildings		8,344,439		43,093,206
Construction of Roads		430,666,647		108,983,327
Construction and Civil Works		132,708,852		114,912,719
Overhaul and Refurbishment of Construction and Civil Works		525,332,626		986,226,646
Purchase of Vehicles and Other Transport Equipment		12,500,000		49,417,409
Overhaul of Vehicles and Other Transport Equipment				-
Purchase of Household Furniture and Institutional Equipment		124,680		90,600
Purchase of Office Furniture and General Equipment		5,256,235		6,403,037
Purchase of ICT Equipment		11,028,541		17,506,621
Purchase of Specialised Plant, Equipment and Machinery		20,675,008		51,241,978
Rehabilitation and Renovation of Plant, Machinery and Equip.				-
Purchase of Certified Seeds, Breeding Stock and Live Animals		1,873,500		3,583,700
Research, Studies, Project Preparation, Design & Supervision				1,985,900
Rehabilitation of Civil Works				15,025,252
Acquisition of Strategic Stocks and commodities				-
Acquisition of Land		14,330,000		-
Acquisition of Intangible Assets		-		-
Total acquisition of non- financial assets		1,302,913,600		1,521,820,161
<u>Financial Assets</u>				
Domestic Public Non-Financial Enterprises		-		-
Domestic Public Financial Institutions		-		-
Total acquisition of financial assets		-		-
Total acquisition of assets		1,302,913,600		1,521,820,161

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NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	19 - 2020
	KShs	KShs
Bank Charges	300,443	472,200
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	300,443	472,200

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

	2020 – 2021	19 - 2020
	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

	2020 – 2021	19 - 2020
	KShs	KShs
Budget Reserves	29,522,070	-
Civil Contingency Reserves	7,260,000	34,876,223
Other payments	-	-
	36,782,070	34,876,223

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended	20xx/20xx
			June 2021	audited
			KShs	KShs
Central Bank Of Kenya, Recurrent Account	1000171049	Recurent	71,235,268	46,447
Central Bank Of Kenya, Development Account	1000170964	Developm ent	106,452,440	2,884,584
Central Bank Of Kenya, Revenue Account	1000171545	CRF	1,132,640,139	94,792,224
Central Bank Of Kenya, Fuel Levy Account	1000268379	Developm ent	319,907	51,821,372
Central Bank Of Kenya, Universal Health Care Account	1000335769		52,034,242	7,273,650
Central Bank Of Kenya, Bomet AGRI SE DEV SU PR 11AC	1000368907			11,458,275
Central Bank Of Kenya, Bomet County Urban Development Grant Account	1000385758		24,860,022	-
Central Bank Of Kenya, Bomet County Devolutio Su Pr 11 Account	1000428357		41,723,433	30,000,000
Central Bank Of Kenya, Bomet County Urban Institutional Grant Account	1000385747		-	-
Central Bank Of Kenya, Bomet County Climate Smart-AGRI Account	1000359919		69,329,862	5,457,333
Central Bank Of Kenya,	1000239735		77,957,331	109,575,065

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Bomet County Deposit Account				
Central Bank Of Kenya,Bomet County Vilage Politechnic Account	.1000367997		24,257,347	7,397
Central Bank Of Kenya,COVID 19 Account	1000455055		24,306,279	-
Central Bank of Kenya, Joint Nutrition fund account			12,000,000	
BOMET COUNTY IMPRESTADMIN ACC 174765001			18,052,852	
Bomet Kenya Climate Smart Agricultural Project A/C	12224249518		8,427,191	80,428,114
Co-Operative Bank Imprest Account	.01141356757900		725,881	-
Kcb Bank Bomet County Revenue Collection Account-	1143078756		48,801	593,071
Bomet Municipality Urban Institutional Grant A/C	1220278947204			26,050,619
Urban Development Grants Equity Bank Account	1220278947148			175,207,965
Bomet County ASDSP	1000368907		12,760,159	13,521,279
Equity Imprest Account	1220276190741		9,918,336	630
Health facilities(List attached)			17,506,122	-
Total			1,704,555,613	609,118,026

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21B. CASH IN HAND

	2020 - 2021	19 – 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2020 – 2021	19 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE

<i>Description</i>	2020 – 2021	19 - 2020
	KShs	KShs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of imprest and salary advance per department</i>	2020 – 2021	19 - 2020
<i>Imprest</i>	KShs	KShs
	-	-
	-	-
	-	-
Sub-Total	-	-
Salary advance	-	-
	-	-
	-	-
Sub-Total	-	-
Grand Total	-	-

**BOMET COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

	2020 - 2021	19 - 2020
	KShs	KShs
Deposits	-	-
Retention monies	77,957,331	109,575,065
Total	77,957,331	109,575,065

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	19 - 2020
	KShs	KShs
Bank accounts	568,585,849	223,514,994
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-109,575,065
Total	568,585,849	155,299,513

25. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f FY 19/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 19/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	40,259,597	69,315,470	109,575,065
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	40,259,597	69,315,470	109,575,065

BOMET COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	2020-2021	19-2020
	KShs	KShs
Receivables as at 1 st July (a)	-	-
Receivables as at 30 th June (b)	-	-
Increase)/ Decrease in Receivables (c=(b-a))	-	-

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	19-2020
	Kshs	Kshs
Payables as at 1 st July (a)	109,575,065	44,345,965
Payables as at 30 th June (b)	77,957,331	109,575,065
Increase/ (Decrease) in payables c= b-a	(31,617,734)	65,229,000

BOMET COUNTY EXECUTIVE
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7.10 OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 19/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	298,352,659	86,820,246	14,741,896	370,431,009
Construction of civil works	228,915,712	83,677,818	40,918,342	271,675,188
Supply of goods	83,881,758	23,572,694	-	107,454,452
Supply of services	84,902,635	7,995,320	67,064	92,830,891
Total	696,052,764	202,066,078	55,727,302	842,391,540

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 19/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 19/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	FY 2020/2021	FY 19/2020
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

	FY 2020/2021	FY 19/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 19/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2020/2021	FY 19/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 19/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 19/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	FY 2020/2021	FY 19/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY 2020/2021	FY 19/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 19/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above subclassification will be adopted based on the appropriate county's operations

6. 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 Executive:

- i) 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.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
<u>Transfers to related parties</u>		
Transfer to the County Assembly	803,120,118	707,246,000
Transfers to other County Government Entities	154,108,930	199,284,563
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	85,745,373	-
Transfers to County Water Service Providers	71,700,000	91,900,000
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	1,114,674,421	998,430,563
<u>Transfers from related parties</u>		
Transfers from the Exchequer	5,507,100,000	5,033,489,400
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	5,507,100,000	5,033,489,400

7. 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.

**BOMET COUNTY EXECUTIVE
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OTHER IMPORTANT DISCLOSURES (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Bomet Water Company	2014/15	Bomet town	Patrick Langat
Bursary Fund	2014/15	Education Department	Philemon Langat
Municipal Board	2018/19	Lands , housing and urban planning	Richard Kirui
Mortgage Fund	2018/19	Administration	Charles Koech

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	19 - 2020
			KShs	KShs
<i>KCB Bank Bomet County Revenue Collection Account- 1143078756</i>	Kshs	-	48,801	593,071
Total			48,801	593,071

BOMET COUNTY EXECUTIVE
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OTHER IMPORTANT DISCLOSURES (Continued)

9. Leasing of Medical Equipment

An amount relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 (19/2020 Kshs 131,914,894).

10. Contingent Liabilities

Contingent liabilities	2020-2021	19-2020
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
Contingent liabilities arising from PPPs	-	-
Total	-	-

11. Covid- 19 Funds

Covid -19 Funds	2020-2021	19-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	115,000,000
Other donations for Covid-19 received directly (Note 2)	-	-
Others - Balance b/f	115,000,000	-
Total Receipts	115,000,000	115,000,000
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	23,219,807	-
Purchase of beds and ICU units	45,134,822	-
Subsidies to the community	-	-
Payment of hospital bills	10,000,000	-
Donations to schools and other institutions	-	-
Other expenses (specify)	12,339,092	-
Total payments	90,693,721	-
Balance in the covid 19 Fund	24,306,279	115,000,000

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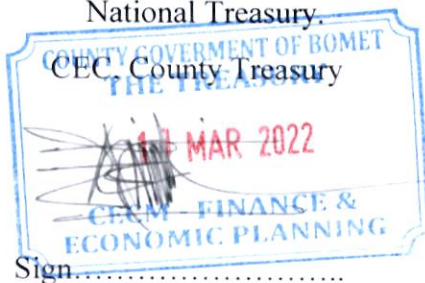
**7.11 PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S
RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Sign.....

Date..... 11/03/2022.....

BOMET COUNTY EXECUTIVE
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	-	1,817,343,000	1,376,775,000	2,312,982,000	5,507,100,000
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme		7,830,000	93,363,563	31,718,546	132,912,109
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme	-	-	45,000,000	167,353,974	212,353,974
Youth Polytechnic support grant	-		24,249,947	24,249,947	48,499,894
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme	-	-		92,307,576	92,307,576
Agriculture Sector Development Support Project (ASDSP)	-		12,760,159		12,760,159
Kenya Climate Smart Agriculture Project (KCSAP)	-	115,523,643		69,329,861	184,853,504
Water and Sanitation Development Project					
Construction of County					

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Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Headquarters					
Total	-	1,940,696,643	1,552,148,669	2,697,941,904	6,190,787,216

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

No	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Contract ref No	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
		A	B	C		d=a-c		
	Construction of buildings							
1	Tegunot Enterprise	1,450,500	24/3/2021	-		1,450,500	-	Support To Buying Centres
2	Blacoax Ltd	1,359,998	24/3/2021	-		1,359,998	-	Mutarakwa-Support To Buying Centres
3	Sotit Gen.Suppl	1,015,992	16/3/2021	160,299		855,693	-	Lugumek Cattle Dip
4	Faylem Ventures Co	2,700,724	1/4/2020	335,045		2,365,679	-	Construction Of Nogirwet Cattle Dip
5	Julemy So Ltd	1,038,700	18/3/2021	180,473		858,227	-	Construction Of Kaptebengwet Slaughter House
6	Neo-Belt Ltd	1,422,390	22/3/2021	-		1,422,390	-	Sigorwet-Support To Buying Centres
7	Alconet Co Ltd	1,968,485	4/6/19	924,425		1,044,060	-	Perimeter Fence And Shed-Chebunyo Sheepand Goat Yard
8	Reyland Builfers Ltd	1,421,160	29/3/2021	-		1,421,160	-	Chemaner-Support To Buying Centres
9	Recholexone		24/3/2021					Merigi-Support To

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	Construction	1,432,590		-		1,432,590	-	Buying Centre
10	Radiant Gems Enterprise	3,844,500	21/6/19	-		3,844,500	-	Supply And Installation Of Green House
11	Fiscal Beat Ltd	1,640,124	22/2/21	-		1,640,124	-	Renovation Of Koimimiret Cattle Dip
12	Roco Construction Ltd	1,377,590	24/5/21	-		1,377,590	-	Chepchabas-Support To Buying Centres
13	Junnie Bright Event	1,132,373	22/2/21	-		1,132,373	-	Renovation Of Norera Cattle Dip
14	Kiplan Enterprises	13,467,752	4/6/19	11,298,224		1,920,020	249,507	Construction Of Milk Processing Plan-Chebunyo
15	Zesaways Enter..	626,783	12/3/21	-		626,783	-	Renovation Of Kanusin Cattle Dip
16	Laylan Holding Ltd	900,554	26/2/21	-		900,554	-	Renovation Of Leldaet Cattle Dip
17	Jenga Boma Co Ltd	1,525,000	24/3/21	-		1,525,000	-	Embomos-Support To Buying Centres
18	Tenmut Engineering	6,074,449	15/6/2020	1,843,430		1,218,452	3,012,567	Construction Of Haystore Kongasis
19	Shardhimta Co Ltd	2,591,086	16/3/2020	-		2,591,086	-	Construction Of Ngendalel Dip
20	Sinon Investment	1,634,100	17/3/21	-		1,634,100	-	Renovation Of Kapchumbe Community Dip
21	Denmore Holding Ltd	1,445,560	24/3/21	-		1,445,560	-	Support To Teab Buying Centre- Kimulot
22	Edrael Ltd	1,599,873	25/2./21	-	278	1,599,873	-	
23	90 Blessed Company Ltd	1,139,577	11/3/21	-	399	1,139,577	-	

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24	Shandoriba Investment Company Ltd	677,853	19/3/21	-	339	677,853	-
25	Farmtech Company Ltd	1,799,899	25/2/21	-	320	1,799,899	-
26	Lexbee (K) Company Ltd	1,212,190	5/3/21	-	347	1,212,190	-
27	Bethaniemax Ltd	1,698,223	26/2/21	-	276	1,698,223	-
28	Winzagon Ltd	1,838,165	25/2/21	-	380	1,838,165	-
29	Remline Holding Ltd	1,877,006	23/4/21	-	293	1,877,006	-
30	Garden Hardware	1,607,907	25/2/21	-	286	1,607,907	-
31	Flatam Solution	1,399,800	25/3/21	-	293	1,399,800	-
32	Muflosom Investment Ltd	1,604,714	25/3/21	-	290	1,604,714	-
33	Brenken Supplies Co. Ltd	1,796,706	25/2/21	-	378	1,796,706	-
34	Madefra Investment Ltd	1,697,000	25/2/21	-	328	1,697,000	-
35	Elgido Ltd	1,978,797		-		1,978,797	-
36	Ds Venture Company Ltd	1,600,021	25/2/21	-	277	1,600,021	-
37	Patstar Ltd	1,799,899	25/2/21	-	304	1,799,899	-
38	Tarakon Investment	1,852,017	25/2/21	-	343	1,852,017	-

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39	Sting Construction Ltd	1,698,000	25/2/21	-	311	1,698,000	-
40	Biosal Link Ltd	48,650		-		48,650	-
41	Redyeme E.A Ltd	1,612,438	26/2/21	-	292	1,612,438	-
42	Nigladoptim Enterprise Ltd	864,089	25/2/21	-		864,089	-
43	Silibwet Heno Enterprise	1,601,006	25/2/21	-	310	1,601,006	-
44	Korn Company Ltd	348,670		-		348,670	-
45	Suntrust Holding Ltd	867,786		-		867,786	-
46	Samai Farm Ltd	1,654,592	25/3/21	-		1,654,592	-
47	Akim Precision Contractors	1,790,140	25/2/21	-	294	1,790,140	-
48	Fermac Oasis Ltd	145,000		-		145,000	-
49	Kenfill Investment Ltd	1,755,964	25/2/21	-	282	1,755,964	-
50	Timkoi Construction & Co Ltd	1,700,169	8/3/21	-		1,700,169	-
51	T-Mara Holding Ltd	1,599,873	25/2/21	-		1,599,873	-
52	Defa Engineering	681,170	25/2/21	-	361	681,170	-
53	Cheboror Traders Ltd	1,794,085	25/2/21	-		1,794,085	-

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54	Edene Stalk Ltd	1,737,613	18/3/21	-	355	1,737,613	-
55	Bolila Autospare & Hardware	1,771,710	24/5/21	-	386	1,771,710	-
56	Afela Ltd	1,802,263	28/4/21	-	382	1,802,263	-
57	Legostar Construction Ltd	1,698,527	25/2/21	-	309	1,698,527	-
58	Emitoi Enterprise Ltd	550,150	25/2/21	-	329	550,150	-
59	Muchoek Bbbk Ltd	1,892,167	25/2/21	-	356	1,892,167	-
60	Nory Logistics Ltd	89,518		-		89,518	-
61	Fewira Enterprise Ltd	1,520,207		-		1,520,207	-
62	Saita Four Agencies	1,113,066		-		1,113,066	-
63	Flatam Solution	149,824		-		149,824	-
64	Primescope Logistics	149,980		-		149,980	-
65	Shadpal Investment Co	39,976		-		39,976	-
66	Nicvan Logistics	159,602		-		159,602	-
	Sub-Total	108,086,291			14,741,896	90,082,320	3,262,074
	Construction of civil works						
1	Brimlex Ltd		3/1/21	NIL	CGB/85		

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		4,648,399			5950-2/20/21	4,648,399	4,648,399	
2	Chepngobob Agency Ltd	4,967,007	JAN.21	NIL	CGB/RF Q/83987 0/20/21	4,967,007	4,967,007	
3	Simoteth Enterprise Ltd	758,220	FEB. 21	NIL	CGB/85 3895/20/21	758,220	758,220	
4	Aces & Lights Co Ltd	4,483,122	6/1/2020	3,766,304	CGB/RF Q/0132/19/20	716,818	716,817	
5	Mufloson Investment Ltd	764,847	JAN. 21	NIL	CGB/84 16812/2 0/21	764,847	764,847	
6	Serein Construction Ltd	508,810	6/1/2020	NIL	CGB/81 8734/20/21	508,810	508,810	
7	Savvycrest Eng. Ltd.	4,890,584	JAN.21	NIL	CGB/RF Q/84086 3-20/21	4,890,584	4,890,583	
8	Masolet Investment	739,991	FEB. 21	NIL	CGB853 665/20/2 1	739,991	739,991	
9	Princetech International Ltd	512,719	6/1/2020	NIL	817311/ 20/21	512,719	512,718	
10	Kidete Holdings Limited	3,867,440	6/2/21	-	845524	3,867,440		Bukunye Water Storage And Pipeline
11	Seafares Discount Centre Limited	3,510,950	2/17/21	-	845305	3,510,950		Kabisoge Kapjala Water Pan
12	Phiron Holdings Investment Ltd	3,924,050	3/25/21	-	837545	3,924,050		Desilting Works For Kapsirma Water Pan
13	Bealax Supplies		6/4/21		837500			Koibeyon Drilling

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	And General Service	3,566,500		-		3,566,500		Borehole
14	Tarakon Investment Company Limited	3,936,800	09/04/21	-	837540	3,936,800		Works For Construction Of Mokoiwet Water Pan
15	Freerock Company Limited	3,071,114	4/29/21	-	866954	3,071,114		Works For Nyangombe Water Project Rising Main
16	Nockways Construction Limited	3,978,590	2/2/21	-	839251	3,978,590		Works For Kenyagoro, Kipraisi, Simotwet, Kaptebengwo Pipeline
17	Bruton Logistics Limited	4,162,000	26/06/201	-	884477	4,162,000		Procurement Of Pipes For Sigor Ward
18	Beynes Enterprise Limited P.O Box 458-Bomet	3,633,800	3/11/21	-	850705	3,633,800		Works For Kamungei Tank And Pipeline Distribution
19	Trezi Limited P.O BOX 81 Amalo	2,140,920	2/25/21	-	844603	2,140,920		Works For Pipeline Extension For Kapinterem Kipkewa
20	Laylan Holdings Ltd Box 18	3,813,200	3/15/21	-	837511	3,813,200		Works Kaptebengwet Mismis Water Pan
21	Baraki International Limited	18,346,170	5/2/2020	-	792519	18,346,170		Rehabilitation Of Itare Mogogosiek Water Supply
22	Tunkey Limited	2,032,500	3/23/21	-	839600	2,032,500		Construction Of Kapcheluch Pumping Station Nyongores Pipeline
23	Liltech Systems Limited	1,022,325	3/20/21	-	852084	1,022,325		Construction Of Kaptien Masonry Water Tank
24	Princetech		3/20/21		852081			Construction Of

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	International Limited	996,305		-		996,305		Koitalel Masonry Water Tank
25	Lifran Limited Po Box 485-Bomet	3,477,219	4/2/21	-	839257	3,477,219		Chepchabas Water Project Head Works And Rehabilitation
26	Hamron Logistics Limited Op Box 54-20400 Bomet	3,895,000	2/2/21	-	839249	3,895,000		Excavation Of Water Cherogoen Water Pan
27	Brattnjoy Solution Ltd	3,733,150	5/17/21	-	840937	3,733,150		Kaptembwo Tilyot Water Pan
28	Sakenya Limited Po Box 21723 Nairobi	3,732,845	4/12/2020	-	858755	3,732,845		Works For Taboino Rising Main
29	Primescope Logistics	3,000,000				3,000,000		Construction Of Chesambai Foresters Office
30	Matecha Ltd	1,700,000				1,700,000		Construction Of Gabions Kaposirir
31	J And Soy Holdings Limited	1,329,967			115	1,329,967	1,329,967	Works For Chemisimkut Water Pan
32	Smartways Technologies	300,006			138	300,006	300,006	Works For Protection Of Chebomakermoi Spring
33	Brilanko Investment Limited	298,950			140	298,950	298,950	Works For Protection Of Sosur Spring
34	Bots Engineering Works Limited	949,830			142	949,830	949,830	Works For Itare Water Supply - Kapsiratet Pipeline
35	Smooth Engineering Construction	249,992			144	249,992	249,992	Works For Protection Of Kipsarwet Spring

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	Company Limited						
36	Builden Construction Limited	249,033		151	249,033	249,032	Works For Protection Of Sonogut Spring
37	Belcom Investment Limited	317,713		176	317,713	317,712	Works For Protection Of Kabomoo Spring
38	Visrom Company Ltd	3,472,388		184	3,472,388	3,472,388	Works For Rorok Rising Main-Kaptebengwet Water Supply
39	Creptia Agribusiness Solutions And Suppliers Limited	2,498,000		189	2,498,000	2,498,000	Works For Supply, Install pumpset For Sogoet Water Project
40	Jeckprhems Limited	1,840,500		192	1,840,500	1,840,500	Works For Kapsimotwo/Kapng'Etu ny Pipeline Extension
41	Laalet Limited	569,490			569,490	569,490	Construction Of 25M3 Sump & Rising Main Tinet Water Project
42	Babsah Agencies Limited	1,296,440		203	1,296,440	1,296,440	Works For Kyogong Pipeline Extension To Kyogong High School
43	Admo Enterprises Ltd	1,800,000			1,800,000	1,800,000	Works For Construction Of 25M3 Cfu Longisa
44	Jakonnet Company	2,300,000			2,300,000	2,300,000	Kyogong Rising Line
45	Kebrin Company	1,700,000			1,700,000	1,700,000	Aonet Water Project
46	Melaru Ventures	540,000			540,000	540,000	Installation Of Plastic Tanks For Ecd

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47	Hydrotech Company	2,000,000				2,000,000	2,000,000	Chepkitwal /Tinet Project Masonry Tank
48	Kislin Jana	2,593,760				2,593,760	2,593,760	Works For Kapleleito - Kaptebengwet Pipeline Extension
49	Josharo Enterprises Limited	2,136,940	7/2/21	-	884479	2,136,940		Works For Kaposirir Water Pan
50	Afrisom Holdings Limited	2,600,000	22/4/21	-	CGB/D RPT/30 7/2020-21	2,600,000	2,600,000	Construction Of Roads
51	Chemasus Constructions Limited	2,860,444	23/12/20	-	CGB/D R/006/2 020-21	2,860,444	2,860,444	Construction Of Roads
52	Maciland Company Limited	1,994,916	12/23/2020	-	CGB/D R/035/2 020-21	1,994,916	1,994,915	Construction Of Roads
53	Denrose Holdings Limited	991,772	3/8/21	-	CGB/D R/190/2 020-21	991,772	991,772	Construction Of Roads
54	Marutime Enterprises Limited	4,235,084	1/28/21	(777,240)	CGB/D R/210/2 020-21	3,457,844	3,457,844	Construction Of Roads
55	Sondicko Investment Limited	3,757,558	1/7/2020	-	832497	3,757,558	3,757,558	Construction Of Roads
56	Denrose Investment Limited	1,177,443	1/7/2020	-	832836	1,177,443	1,177,443	Construction Of Roads
57	Liltech Systems Limited	1,902,649	1/7/21	-	832475	1,902,649	1,902,649	Construction Of Roads

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58	Kochem Limited	2,821,816	12/23/2020	-	CGB/D R/008/2 020-21	2,821,816	2,821,816	Construction Of Roads
59	Yat-Ore Generals Supplies & Civil Engineers Ltd	3,694,252	2/22/19	(3,430,246)	CGB/D RPT/13 7/2018- 19	264,006	264,006	Construction Of Roads
60	Armage Capitals Ltd	3,472,761	12/23/2020	(1,247,417)	CGB/D R/023/2 020-21	2,225,344	2,225,344	Construction Of Roads
61	Raynard Enterprises Ltd	999,795	3/8/21	-	853360	999,795	999,795	Construction Of Roads
62	Armage Capitals Ltd	2,300,000	4/23/21	-	CGB/D RPT/30 7/2020- 21	2,300,000	2,300,000	Construction Of Roads
63	Reyland Builders Limited	998,180	4/2/21	-	850088	998,180	998,180.00	Construction Of Roads
64	Kenvic Company Ltd	4,519,176	12/22/2020	(811,431)	CGB/D R/032/2 020-21	3,707,745	3,707,745	Construction Of Roads
65	Caljas Enterprises Ltd	4,861,154	4/9/21	-	859235	4,861,154	4,861,154	Cheptuiyet-Mogoiywet- Waigeri
66	Mercie Company Ltd	998,963	2/26/21	-	849769	998,963	998,963	Construction Of Roads
67	Turbine Developers Ltd	998,500	2/25/21	-	849647	998,500	998,500	Construction Of Roads
68	Jormarch Holdings Ltd	1,900,000	4/22/21	-	CGB/D RPT/30 7/2020- 21	1,900,000	1,900,000.00	Excavation And Loading Of Maburo Quarry
69	Marutime		1/20/21		833322			Construction Of Roads

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	Enterprises Limited	3,981,596		-		3,981,596	3,981,595.60	
70	Wilsquare Co. Ltd	3,208,996	1/17/21	(779,492)	CGB/D R/047/1 9-2020	2,429,504	2,429,504.00	Construction Of Roads
71	Flatmas Enterprises Ltd	4,316,662	1/14/21	-	CGB/D R/055/2 020-21	4,316,662	4,316,661	Construction Of Roads
72	Fepax Construction And Installation Ltd	2,248,734	23/12/20	234,826	CGB/D R/147/2 020-21	2,483,560	2,483,560	Kapewor Twin Culverts
73	Tillways Kenya Ltd	1,851,256	14/1/21	-	CGB/D R/024/2 020-21	1,851,256	1,851,255	Construction Of Roads
74	Ornate Ventures Limited	1,773,584	23/12/20	-	CGB/D R/018/2 020-21	1,773,584	1,773,584	Construction Of Roads
75	Ornate Ventures Limited	1,632,282	29/3/21	-	CGB/D R/035/2 020-21	1,632,282	1,632,282	Construction Of Roads
76	Sinemax Limited	5,589,980	23/12/20	-	CGB/D R/017/2 020-21	5,589,980	5,589,979	Construction Of Roads
77	Fepax Construction And Installation Ltd	1,420,768	14/1/21	-	CGB/D R/147/2 020-21	1,420,768	1,420,768	Njerian Quarry-Artet Road
78	Defa Engineering Services Limited	3,127,038	23/12/20	-	CGB/D R/016/2 020-21	3,127,038	3,127,038	Construction Of Roads
79	Macadium Solution Limited	3,151,627	23/12/20	-	CGB/D R/053/2 020-21	3,151,627	3,151,627	Construction Of Roads

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80	Sichgei Limited	4,805,242	14/6/21	(1,739,780)	CGB/D RPT/15 1/2020- 21	3,065,462	3,065,461	Construction Of Roads
81	Betriz Company Limited	2,644,846	12/4/2020	(933,962)	831461	1,710,884	1,710,884	Construction Of Roads
82	Reyland Builders Limited	3,001,118	31/12/20	-	832538	3,001,118	3,001,117	Construction Of Roads
83	Nockways Constructions Limited	3,149,516	6/10/2020	(1,621,796)	CGB/D RPT/33 3/19- 2020	1,527,720	1,527,720	Cheptalal-Kobel- Meswondwo
84	Ongocho Holdings Limited	4,276,062	23/12/20	(1,516,005)	CGB/D R/029/2 020-21	2,760,057	2,760,057	Construction Of Roads
85	Jackaamo Company Limited	1,031,081	3/1/21	-	849719	1,031,081	1,031,080	Construction Of Roads
86	Alro Logistique Company Limited	4,954,317	2/25/2020	(4,470,486)	CGB/D RPT/06 4/19- 2020	483,832	483,831	Construction Of Roads
87	Ms Kinlinks [K] Limited	3,871,558	3/18/19	(3,592,288)	CGB/D RPT/13 2/2018- 19	279,270	279,270	Construction Of Roads
88	Lel Timber Product Enterprises Limited	2,180,000	2/17/21	-	CGB/D R/229/2 020-21	2,180,000	2,180,000	Construction Of Roads
89	Kanap Enterprises Limited	2,421,732	3/18/19	(2,179,559)	CGB/D RPT/13 8/2018-	242,173	242,173	Construction Of Roads

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					19			
90	Jeto Kenya Limited	971,573	4/26/21	-	CGB/D RPT/18 8/2020-21	971,573	971,572	Construction Of Roads
91	Raynard Enterprises Ltd	999,413	5/10/21	-	CGB/D RPT/18 7/2020-21	999,413	999,412	Construction Of Roads
92	Marutime Enterprises Limited	2,900,000	4/22/21	-	CGB/D R/307/2 020-21	2,900,000	2,900,000	Construction Of Roads
93	Jasfran Construction And General Supplies	4,802,539	6/9/21	-	CGB/D R/324/2 020-21	4,802,539	4,802,539	Construction Of Roads
94	Kevan Company Limited	2,768,340	1/10/21	-	CGB/D R/057/2 020-21	2,768,340	2,768,340	Construction Of Roads
95	Bluewings Ventures Limited	996,005	3/1/2020	-	849654	996,005	996,005	Construction Of Roads
96	Shazant Limited	2,406,614	1/14/21	-	CGB/D R/014/2 020-21	2,406,614	2,406,613	Kaptembwo-Motiret And Asaik-Chepkochun
97	Marutime Enterprises Limited	5,769,075	12/7/2020	(3,533,853)	CGB/K RB/021/ 2020-21	2,235,222	2,235,222	Construction Of Roads
98	Freexone Agencies	2,998,064	6/10/2020	-	CGB/D RPT/31 8/19- 2020	2,998,064	2,998,064	Construction Of Roads
99	Glaxious Agency Co. Ltd	1,706,824	23/12/19	-	CGB/D RPT/04	1,706,824	1,706,824	Construction Of Roads

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					5/19-2020			
100	Ranis Group Limited	4,461,731	23/12/19	(3,846,320)	CGB/D RPT/06 2/19-2020	615,411	615,411	Construction Of Roads
101	Prisko Investments Limited	4,544,894	3/10/21	-	CGB/D R/219/2 020-21	4,544,894	4,544,894	Construction Of Roads
102	Cityways Construction Limited	3,982,108	9/5/21	-	CGB/K RB/252/ 2020-21	3,982,108	3,982,108	Construction Of Roads
103	Free Rock Company Limited	991,568	14/3/21	-	CGB/D R/193/2 020-21	991,568	991,568	Construction Of Roads
104	Wezlen Enterprises Ltd	4,509,399	23/12/2020	-	CGB/D R/026/2 020-21	4,509,399	4,509,399	Construction Of Roads
105	Jonita Investments Ltd	2,300,593	1/23/21	-	CGB/D R/064/2 020-21	2,300,593	2,300,593	Construction Of Roads
106	Bomani Capital Limited	1,777,555	18/03/19	(1,519,600)	CGB/D RPT/11 4/2018-19	257,955	257,955	Construction Of Roads
107	Seanin Golden Logistics& Construction Limited	2,999,463	14/01/21	-	CGB/D R/102/2 020-21	2,999,463	2,999,463	Construction Of Roads
108	Sapetet Logistics& Construction	2,905,284	14/01/21	-	CGB/D R/101/2 020-21	2,905,284	2,905,284	Construction Of Roads

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	Enterprises Limited							
109	Elvebrand Agencies(K)Limited	2,588,563	1/6/21	(473,473)	CGB/D R/005/2020-21	2,115,090	2,115,089	Construction Of Roads
110	Meinns Logistics Ea Ltd	3,725,746	2/10/2020	(3,608,163)	CGB/D R/054/2017-2018	117,583	117,583	Construction Of Roads
111	Frelan Technologies	1,882,927	1/14/21	-	CGB/D R/140/2020-21	1,882,927	1,882,927	Construction Of Roads
112	Zillion East Africa Limited	2,752,158	1/20/2020	(660,098)	CGB/D R/030/19-2020	2,092,060	2,092,060	Construction Of Roads
113	Betriz Company Limited	2,976,270	1/13/2020	(2,464,884)	CGB/D R/042/19-2020	511,386	511,386	Construction Of Roads
114	Wallance International Ltd	2,699,441	1/10/21	-	CGB/D R/304/2020-21	2,699,441	2,699,441	Construction Of Roads
115	Skyscent Emporium Ltd	3,311,568	28/02/21	-	CGB/D R/049/2020-21	3,311,568	3,311,568	Construction Of Roads
116	Saphira Company Limited	3,319,666	4/22/21	-	CGB/D RPT/307/2020-21	3,319,666	3,319,666	Construction Of Roads
117	Saphira Company Limited	3,800,000	4/22/21	-	CGB/D RPT/306/2020-21	3,800,000	3,800,000	Construction Of Roads

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11 8	York Holdings Limited	2,537,825	1/14/21	-	CGB/D R/061/2 020-21	2,537,825	2,537,824	Construction Of Roads
11 9	Spectrum Limited	1,016,325	3/15/21	-	CGB/D R/201/2 020-21	1,016,325	1,016,324	Construction Of Roads
12 0	Free Rock Company Limited	4,527,028	1/14/21	-	CGB/D R/028/2 020-21	4,527,028	4,527,027	Construction Of Roads
12 1	Marutime Enterprises Limited	3,128,121	1/4/21	-	CGB/D R/058/2 020-21	3,128,121	3,128,121	Construction Of Roads
12 2	Nyangani Construction & General Supplies Ltd	2,750,000	11/12/201 8	-	CGB/D RPT/00 4/2018- 19	2,750,000	2,750,000	Construction Of Roads
12 3	Springs Engineering Ltd	700,000	5/7/2018	-	CGB/D RPT/06 8/2017- 2018	700,000	700,000	Construction Of Roads
12 4	Reenro Enterprises Ltd	3,348,993	23/12/202 0	-	CGB/D R/060/2 020-21	3,348,993	3,348,992	Construction Of Roads
12 5	Palm Logistics Limited	5,264,339	2/5/19	-	CGB/D RPT/15 3/2018- 19	5,264,339	5,264,339	Construction Of Roads
12 6	Savvycrest Engineering Ltd	2,845,689	3/8/21	-	852291	2,845,689	2,845,688	Construction Of Roads
12 7	Kipyator Enterprises Limited	1,368,916	23/12/202 0	-	CGB/D R/036/2 020-21	1,368,916	1,368,916	Construction Of Roads

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128	Pace Solutions Limited	3,278,566	22/02/19	(2,316,346)	CGB/D RPT/18 7/2018-19	962,220	962,220	Construction Of Roads
129	Deckbeam Construction Limited	2,235,470	23/12/2020	(467,630)	CGB/D R/040/2 020-21	1,767,840	1,767,840	Construction Of Roads
130	Wilsquare Co. Ltd	3,208,966	23/12/19	(524,494)	CGB/D RPT/04 7/19-2020	2,684,472	2,684,472	Construction Of Roads
131	Jodacom Contractors Co. Ltd	4,079,256	22/03/2020	(1,707,006)	CGB/D RPT/11 2/2018-19	2,372,250	2,372,250	Construction Of Roads
132	Turbine Developers Ltd	1,907,709	5/1/21	-	832885	1,907,709	1,907,709	Meswondo Junction-Kipseron Tbc
133	Brylan Company Limited	2,984,748	23/12/2020	-	CGB/D RPT/13 5/2020-21	2,984,748	2,984,748	Construction Of Roads
134	Nacolo (K) Limited	2,141,546	23/12/2020	-	CGB/D R/051/2 020-21	2,141,546	2,141,545	Mogonjet-Munyaaz-Kap Isaiah,Baby Home-Kapborok
135	Eliazo Solution Company Ltd	3,352,271	23/12/2020	-	CGB/D R/048/2 020-21	3,352,271	3,352,270	Construction Of Roads
136	Langko Investment Ltd	4,688,546	10/3/21	-	856159	4,688,546	4,688,546	Construction Of Roads
137	Skyscent Emporium Ltd	2,954,926	23/12/2020	-	CGB/D R/013/2 020-21	2,954,926	2,954,926	Construction Of Roads

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138	Roniam Construction	3,456,620	23/12/2020	-	CGB/D R/039/2020-21	3,456,620	3,456,620	Construction Of Roads
139	Cheboror Traders Limited	2,620,498	28/1/21	-	831460	2,620,498	2,620,498	Construction Of Roads
140	Shandoriba Investment Company Limited	1,002,588	3/1/21	-	849756	1,002,588	1,002,588	St. Lukes Kapamban Culverts
141	Zeallion Investment Limited	4,037,830	23/12/2020	-	CGB/D R/001/2020-21	4,037,830	4,037,829	Construction Of Roads
142	Jedato Company Limited	2,401,316	23/12/2020	-	CGB/D R/056/2020-21	2,401,316	2,401,316	Emitiot-Kitaima Road
143	Beatrock Enterprises Limited	2,985,747	1/7/21	-	832827	2,985,747	2,985,747	Construction Of Roads
144	Gm Hosana Limited	3,457,194	23/12/2020	-	CGB/D R/042/2020-21	3,457,194	3,457,194	Construction Of Roads
145	Rivotex Africa Limited	3,838,881	29/1/21	-	843861	3,838,881	3,838,880	Construction Of Roads
146	Princetech International Limited	4,694,914	26/2/21	-	849149	4,694,914	4,694,914	Construction Of Roads
147	Space Baid Construction Company Limited	5,466,877	23/12/2020	-	CGB/D R/015/2020-21	5,466,877	5,466,877	Construction Of Roads
148	Subway Construction Co. Ltd	2,745,720	4/9/21	-	853575	2,745,720	2,745,720	Construction Of Roads
14	Subway		23/12/202		CGB/D			Construction Of Roads

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9	Construction Co. Ltd	6,115,723	0	-	R/110/2020-21	6,115,723	6,115,723	
150	Lakibe Company Limited	2,029,907	23/12/2020	-	CGB/D R/050/2020-21	2,029,907	2,029,907	Kap Margarita-Kelonget-T.M Border-Bridge Roa
151	Princetech International Limited	1,990,687	1/8/21	-	832491	1,990,687	1,990,687	Construction Of Roads
152	Mellabi Limited	2,896,354	1/7/21	-	832854	2,896,354	2,896,354	Construction Of Roads
153	Harmon Logistics Limited	2,959,784	1/7/21	-	832859	2,959,784	2,959,783	Construction Of Roads
154	Laorweny Enterprises Ltd	997,426	26/02/21	-	850108	997,426	997,426	Construction Of Roads
155	Glaxious Agency Co. Ltd	3,874,690	28/12/20	-	CGB/D RPT/156/2020-21	3,874,690	3,874,690	Kakimirai Dispenary-Chambori
156	Shazant Limited	1,602,563	23/12/20	(697,903)	CGB/D R/0138/2020-21	904,660	904,660	Arap Yebei Kiptambuliet
157	Hamron Holding Limited	1,869,456	4/7/21	-	848653	1,869,456	1,869,456	Construction Of Roads
158	Mosqao Enterprises Limited	4,703,742	28/01/21	-	841330	4,703,742	4,703,742	Installation Of 600Mm Culvert Kapkimolwo-Kapjames
159	Lexbee (K) Ltd	3,577,256	25/03/21	-	859308	3,577,256	3,577,255	Construction Of Roads
160	Seanin Golden Logistics& Construction Limited	4,699,102	23/12/20	-	CGB/D R/004/2020-21	4,699,102	4,699,102	Kiptabsir-Nyatembe And Sachlo-Sotik Vetinary Road

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16 1	Melcolich Limited	3,007,938	28/01/21	-	841206	3,007,938	3,007,938	Construction Of Roads
16 2	Realscape Ventures Limited	4,022,288	4/7/21	-	859270	4,022,288	4,022,288	Osama-Kiboson Road
16 3	Yatianin Construction Limited	2,059,464	23/12/21	-	CGB/D R/031/2 020-21	2,059,464	2,059,464	Kabzigira-Murany-Ise
16 4	Masolet Investment Limited	2,500,000	22/04/21	-	CGB/D RPT/30 7/2020- 21	2,500,000	2,500,000	Excavation And Loading Of Gravel At Kipisaronik Quarry
16 5	Jangjuun Engineering Co. Limited	3,525,530	23/12/20	-	CGB/D R/021/2 020-21	3,525,530	3,525,530	Malaika-Lulusiek And Ngungunyat-Arap Ngasura
16 6	Nockways Constructions Limited	4,607,520	1/8/21	-	839611	4,607,520	4,607,520	Cheptalal-Kobel- Meswondwo
16 7	Bernico General Supplies Limited	2,998,565	26/01/21	-	832573	2,998,565	2,998,565	Construction Of Roads
16 8	Melcolich Limited	2,971,021	1/8/21	-	832856	2,971,021	2,971,021	Construction Of Roads
16 9	Samcare Construction Company Limited	3,339,796	2/5/2020	-	844252	3,339,796	3,339,796	Chebungei-Koma Road
17 0	Rivotex Africa Limited	3,838,880	1/29/21	-	843861	3,838,880	3,838,880	Cheptabach Primary- Muriasi Tbc
17 1	Rivotex Africa Limited	4,492,239	5/9/21	-	854339	4,492,239	4,492,239	Construction Of Roads
17 2	Riflos Construction Limited	3,050,962	1/7/21	-	832544	3,050,962	3,050,962	Construction Of Roads
17	Melabri Limited		28/01/21					Construction Of Roads

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3		2,970,081				2,970,081	2,970,081	
17 4	Kimeny Youth Logistics Ent. Ltd	3,948,594	27/11/20			3,948,594	3,948,593	Construction Of Roads
17 5	Berijacs Limited	3,783,839	7/12/2020			3,783,839	3,783,838	Construction Of Roads
17 6	Lifran Limited	1,746,717	FY 2020/21		-	1,746,717	1,746,717	
17 7	Subbase Limited	1,981,544	FY 2020/21		-	1,981,544	1,981,544	
	Sub Total	511,016,512			(40,918,342)	462,565,562	378,887,744	
	Supply of goods							
1	Rajmus Holdings Ltd	980,000	6/1/21	NIL	CGB/RF Q/88171 0/20/21	980,000	980,000	
2	Mekit Ventures Ltd	300,000	6/1/21	NIL	CGB/87 8167/20/ 21	300,000	300,000	
3	Steffcom Ltd	482,000	4/1/21	NIL	CGB/84 8648/20/ 21	482,000	482,000	
4	Bomet Highway Entewrprises	81,750	6/1/21	NIL	CGB882 992/20/2 1	81,750	81,750	
5	Legostar Construction And Civil Works	400,675	1/1/21	NIL	CGB/84 0773/20/ 21	400,675	400,675	
6	Skyscent Emporium Ltd	450,020	6/1/2020	NIL	CGB/77 6870/19/ 20	450,020	450,020	
7	Vinnyx Solutions		2/8/21		LPO			Supply Of Cartridges

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	Limited	495,000		-	345	495,000	
8	Define Mark Enterprises Limited	183,250	2/25/21	-	LPO 353	183,250	Supply Of Kitchen Equipments And Utencils
9	Jasco Energy Limited	86,250	5/18/21	-	LPO 412	86,250	Purchase Of Motor Vehicle Tyres
10	Kiso Auto Garage	120,700	19/2/21	-		120,700	Motorvehicle Maintenance
11	Langkolimited	275,690	3/3/21	-		275,690	Motorvehicle Maintenance
12	Beche Enterprise	824,415	8/3/21	-		824,415	Supply Of Rabies Vaccines
13	Chemug Investment Limited	1,182,000	8/3/21	-		1,182,000	Supply Of Acaricides
14	Kenya Animal Genetic Resources	2,309,200	11/1/21	-		2,309,200	Supply Of Bullsemen And Liquid Nitrogen
15	Garden Hardware(K)Limited	1,850,000	25/06/21	-	884488	1,850,000	Supply Of Water Tanks
16	Silvergain Company Limited	279,000	4/12/21	-	858387	279,000	Supply And Delivery Of Toners
17	Trauffer Company Limited	1,518,000	1/30/21	-	833259	1,518,000	Supply Of Laptops
18	Bolila Autospares And Hardware	265,939	12/14/2020	-	835422	265,939	Supply Of Tryes
19	Josharo Enterprises Limited	948,000	6/2/21	-	859470	948,000	Supply Of Staff Uniform
20	Kormom Holdings Limited	3,840,000	6/26/21	-	884386	3,840,000	Procurement Of Pipes For Chebunyo Ward

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21	Biroks Systems Ltd	142,500				142,500	142,500	Assorted Seeds
22	Sixway Logistique	994,000				994,000		Assorted Indigenous Seedlings
23	Fiscom Enterprises Ltd	999,800				999,800		Indigenous Seedlings Chepalungu Forest
24	Blacoax Ltd	498,950				498,950		Bamboo Suckers
25	Klb	2,362,500		-		2,362,500		Not Paid
26	Moriko Primary School	400,000	12/4/19	-		400,000		Not Paid
27	Segemik Primary School	500,000	23/6/2020	-		500,000		Not Paid
28	Balek B Secondary School	400,000	23/6/2020	-		400,000		Not Paid
29	Lorna Laboso Secondary School	2,500,000	23/1/19	-		2,500,000		Not Paid
30	Olbutyo Girls Secondary School	500,000	23/6/2020	-		500,000		Not Paid
31	Kiplokyi Secondary School	240,000	23/1/19	-		240,000		Not Paid
32	Rhobech Construction And General Supplies Limited	500,000	FY 2020/21	-		500,000	500,000	
33	Braymag Investment Limited	499,000	FY 2020/21	-		499,000	499,000	
34	Keriprods Company Limited	502,860	FY 2020/21	-		502,860	502,860	
35	Manumali		FY					

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	Investment	1,460,000	2020/21	-	1,460,000	1,460,000
36	Judicom Investment Company Limited	742,500	FY 2020/21	-	742,500	742,500
37	Toto Mac Investment Limited	797,450	FY 2020/21	-	797,450	797,450
38	Elgido Limited	1,634,000	FY 2020/21	-	1,634,000	1,634,000
39	Mabettos (K) Limited	530,000	FY 2020/21	-	530,000	530,000
40	Keronn Graphics	800,000	FY 2020/21	-	800,000	800,000
41	Kensons Tenwek Dairies And Poultry Enterprise	1,300,000	FY 2020/21	-	1,300,000	1,300,000
42	Scott Firm Limited	632,000	FY 2020/21	-	632,000	632,000
43	Editors Investments	999,500	FY 2020/21	-	999,500	999,500
44	Vinnyx Solutions Limited	1,970,000	FY 2020/21	-	1,970,000	1,970,000
45	Trezi Limited	999,620	FY 2020/21	-	999,620	999,620
46	Trizeal Constructors Limited	1,897,500	FY 2020/21	-	1,897,500	1,897,500
47	Betut Drilling Company Limited	552,960	FY 2020/21	-	552,960	552,960
48	Deep River Enterprises	650,000	FY 2020/21	-	650,000	650,000

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49	Taj Aziz Limited	300,000	FY 2020/21			300,000	300,000	Supply And Delivery Of High Density Mattresses
50	Bomet Pioneer Agrovet	550,000	FY 2020/21			550,000	550,000	Supply And Delivery Of Corn Seeds
51	Define-Link Enterprises	1,100,000	FY 2020/21			1,100,000	1,100,000	Supply And Delivery Of Live Chickens: Day Old Chicks
	Sub-Total	44,827,029				43,827,529	20,254,835	
	Supply of services							
1	Ogwedhi Properties Limited	120,000	12/8/2020	-	LPO 249	120,000		Conference Facility
2	Ogwedhi Properties Limited	100,000	6/4/21	-	LPO 395	100,000		Conference Facility
3	Ciala Resort Kenya Limited	168,000	4/28/21	-	LPO 374	168,000		Conference Facility
4	Ciala Resort Kenya Limited	192,000	3/4/21	-	LPO 365	192,000		Conference Package
5	Brevan Hotel & Conference Centre Ltd	202,300	5/12/21	-	LPO 379	202,300		Catering Services
6	Weston Hotel	112,000	10/19/2020	-	LPO 407	112,000		Conference Facility
7	Seasons Restaurants Hotels	84,000	6/15/2020	-	LPO 427	84,000		Conference Facility
8	Kiso Auto Garage	63,000	5/19/21	-	LPO 409	63,000		Repair And Maintenance Of Motor Vehicle

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9	Kiso Auto Garage	159,350	12/17/2020	-	LPO 279	159,350		Repair And Maintenance Of Motor Vehicle
10	African Touch Safaris Ltd	273,000	11/29/19	-	LPO 7557	273,000		Psb Members Airtickets
11	Kenya School Of Government	1,043,660	10/19/2020	-	LPO 418	1,043,660		Training Fees For Psb Members
12	Nation Group Media Plc	183,280	2/29/2020	-	LPO 358	183,280		Advertisement Of Vacancies
13	Nation Group Media Plc	216,920	4/24/2020	-	LPO 7995	216,920		Advertisement Of Vacancies
14	Nation Group Media Plc	222,300	4/28/2020	-	LPO 7997	222,300		Advertisement Of Vacancies
15	Nation Group Media Plc	180,120	6/24/2020	-	LPO 7906	180,120		Advertisement Of Vacancies
16	Nation Group Media Plc	183,280	8/4/21	-	LPO 7996	183,280		Advertisement Of Vacancies
17	Nation Group Media Plc	226,200	8/21/21	-	LPO 352	226,200		Advertisement Of Vacancies
18	Standard Group Media Plc	84,680	3/11/2020	-	LPO 7903	84,680		Advertisement Of Vacancies
19	Standard Group Media Plc	216,920	3/20/2020	-	LPO 7902	216,920		Advertisement Of Vacancies
20	Standard Group Media Plc	86,640	12/15/2020	-	LPO 354	86,640		Advertisement Of Vacancies
21	Standard Group Media Plc	116,800	4/8/21	-	LPO 376	116,800		Advertisement Of Vacancies
22	Standard Group Media Plc	219,920	4/30/21	-	LPO 373	219,920		Advertisement Of Vacancies
23	Britland Holdings Ltd	1,517,620	3/1/21	NIL	CGB/85 6080/20/21	1,517,620	1,517,620	

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24	Brevan Hotel	327,000	DEC.2020	NIL	CGB/83 5714/20/ 21	327,000	327,000	
25	Brevan Hotel	300,000	FEB. 21	NIL	CGB/84 8644/20/ 21	300,000	300,000	
26	Brevan Hotel	100,000	DEC. 2020	NIL	CGB/83 3881/20/ 21	100,000	100,000	
27	Brevan Hotel	150,000	DEC. 2020	NIL	CGB/83 4150/20/ 21	150,000	150,000	
28	Brevan Hotel	100,000	NOV.202 0	NIL	CGB/83 2822/20/ 21	100,000	100,000	
29	Kiso Auto Garage	62,500	FEB. 21	NIL	CGB/85 3956/20/ 21	62,500	62,500	
30	Kenya Power	520,118	3/1/21	NIL	CGB/84 8612- 2/20/21	520,118	520,118	
31	Kiso Auto Garage	294,950	1/15/21	-	828915- 2	294,950		Repair And Maintenance Of Motor Vehicle
32	Kiso Auto Garage	395,000		-		395,000		Repair And Maintenance Of Motor Vehicle
33	Highway Service Station	339,000				339,000	339,000	Fuel Supply
34	Enwag Enterprise	1,995,000				1,995,000		Public Ppt And Citizens Engagement
35	Xtra Smart Ltd							Landscaping Of Tree

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		421,000				421,000	421,000	Nursery
36	Kwasisi Building	4,200,000				4,200,000	4,200,000	Office Rent
37	Twings Restaurant Holdings Ltd	779,000	4/1/21			779,000		Not Paid
38	Exotic House Ltd	77,000	21/1/21		337	77,000		Not Paid
39	Grand Royal Swiss Hotel	1,400,000		(67,064)		1,332,936	1,332,936	
40	Deckbeam Construction Company	280,000	21/1/21	-	831471	280,000	280,000	
41	Mastersit Company Limited	1,590,200	29/1/21	-	841278	1,590,200	1,590,200	
42	Langko Limited	390,000	5/6/21	-	869563	390,000	390,000	
43	Leltimber Products Limited	541,500	10/8/2018	-	CGB/RF Q/009/2 018-19	541,500	541,500	
44	Fidelity Shield Insurance Company Limited	196,198	6/8/21	-	874365	196,198	196,198	
45	Skyscent Emporium Ltd	730,000	26/6/20	-	817572	730,000	730,000	
46	Kelano Emporium Ltd	569,500	22/4/21	-	865748	569,500	569,500	
47	Equal Squares Logistics Limited	2,042,400	13/4/21	-	863360	2,042,400	2,042,400	
48	Mekit Ventures Limited	2,903,800	5/3/21	-	868740	2,903,800	2,903,800.00	

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49	Rigis Enterprise Limited	1,052,400	17/2/21	-	846879	1,052,400	1,052,400	
50	Deneva Gallant Africa Limited	993,950	21/01/21	-	841256	993,950	993,950	
51	Kibo Africa Limited	1,393,000	3/12/21	-	856729	1,393,000	1,393,000	
52	Kamura Enterprise Ltd	1,218,774	15/04/21	-	863357	1,218,774	1,218,774	
53	Taj Aziz Limited	82,400	29/01/21	-	841298	82,400	82,400	
54	Samai Farm Limited	1,303,000	3/3/21	-	854900	1,303,000	1,303,000	
55	Zagam Enterprise Limited	288,870	3/18/21	-	855098	288,870	288,870	
56	Sanswin General Limited	113,600	26/04/21	-	855210	113,600	113,600	
57	Britam General Limited	1,024,121	3/18/21	-	789150	1,024,121	1,024,121	
58	Smartways Technologies Limited	609,500	2/9/21	-	846861	609,500	609,500	
59	Kalahari Petroleum East Africa Limited	500,000	FY 2020/21	-		500,000	500,000	
60	Greater Heights Consultancy Limited	1,485,020	FY 2020/21	-		1,485,020	1,485,020	
61	Bethesda Destiny Connectors Limited	1,482,500	FY 2020/21	-		1,482,500	1,482,500	
62	Empower Boma Consultancy	995,895	FY 2020/21	-		995,895	995,895	

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	Company Limited						
63	Kiso Auto Garage	320,500	FY 2020/21	-	320,500	320,500	
64	Kistro Logistics Limited	1,486,940	FY 2020/21	-	1,486,940	1,486,940	
	Sub-Total	41,026,626		(67,064)	40,959,562	32,964,242	
	Grand Total	704,956,458		(26,243,510)	637,434,974	435,368,896	

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 19/2020	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstandi ng Balance 2020/21	Outstandi ng Balance 19/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
Sub-Total							
Others (specify)							
6.							
Sub-Total							
Grand Total							

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

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

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
Total				

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ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2020/2021
Land	49,717,599	14,330,000	-	-	64,047,599
Buildings and structures	896,345,289	140,073,072	-	-	1,036,418,361
Transport equipment	163,608,452	12,500,000	-	-	176,108,452
Purchase of Household Furniture and Institutional Equipment	7,256,282	124,680	-	-	7,380,962
Office equipment, furniture and fittings	122,387,245	5,256,235	-	-	127,643,480
ICT Equipment, Software and Other ICT Assets	100,416,549	11,028,541	-	-	111,445,090
Other Machinery and Equipment	61,422,523		-	-	61,422,523
Heritage and cultural assets	-		-	-	0
Intangible assets	41,929,747		-	-	41,929,747
Construction and Civil Works	721,536,415	132,708,852	-	-	854,245,267
Overhaul and Refurbishment of Construction and Civil Works	1,817,683,948	525,332,626	-	-	2,343,016,574

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Roads construction	1,683,717,636	430,666,647	-	-	2,114,384,283
Purchase of Specialised Plant, Equipment and Machinery	271,517,360	20,675,008	-	-	292,192,368
Refurbishment of Buildings	48,906,422	8,344,439	-	-	57,250,861
Purchase of Certified Seeds, Breeding Stock and Live Animals	15,835,863	1,873,500	-	-	17,709,363
Research, Studies, Project Preparation, Design & Supervision	33,183,431		-	-	33,183,431
Acquisition of Strategic Stocks and commodities	2,147,908		-	-	2,147,908
Total	6,037,612,669	1,302,913,600	-	-	7,340,526,269

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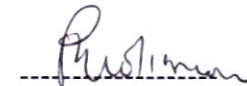
ANNEX 7 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	40,992,500	324,957,250	104,723,805	332,468,808	803,142,363	803,142,363	-	
2	Bursary fund	30,000,000	15,852,453	-	15,642,976	61,495,429	61,495,429	-	
3	Car loan and Mortgage fund	-	-	-	-	-	-	-	
4	Bomet Water Company	16,600,000	8,300,000	16,600,000	30,200,000	71,700,000	71,700,000	-	
	Total	87,592,500	349,109,703	121,323,805	378,311,784	936,337,792	936,337,792		

Director of Finance
County Executive



Director of Finance
County Assembly/fund/project



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ANNEX 8 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

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ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

