REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KERICHO

FOR THE YEAR ENDED 30 JUNE, 2022

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COUNTY GOVERNMENT OF KERICHO

COUNTY GOVERNMENT OF KERICHO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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1. Key Entity Information And Management

a) Background information

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

b) Key Management

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

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

1.	H.E. Prof. Paul Chepkwony	Governor
2.	H.E. Lily Ng'ok	Deputy Governor
3.	Hon. Dr. Shadrack Mutai	CECM -Finance & Economic Planning & Ag. CECM - Health Services
4.	Hon. Edna Ruto	CECM -Public Service Management &Ag. CECM Education, Youth Affairs, Culture and Social Services.
5.	Hon. Barnabas Ng'eno	CECM -Lands, Housing & Physical Planning
6.	Hon. Geoffrey Rutoh	CECM –Water, Energy, Natural Resources & Environment
7.	Hon. Hellen Chepkwony	CECM –Information, Communication & E-Government
8.	Hon. Eng. Philip Mason	CECM –Agriculture, Livestock Development & Fisheries.
9.	Hon. Charles Birech	CECM –Trade, Industrialization, Co-operative Management, Tourism & Wildlife
10.	Prof. Joel Kipkemoi Koech	Chairman-County Public Service Board
11.	Hon. Dominic Rono	Speaker-County Assembly of Kericho

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

1.	Accounting Officer	Leah J Chumba	Chief Officer-Finance and Ag. Chief Officer-Public Works, Roads &Transport
2.	Accounting Officer	Anthony Koskei	Chief Officer-Economic Planning
3.	Accounting Officer	CPA. George K Kirer	Chief Officer- Executive Office of the Governor
4.	Accounting Officer	Richard Mitei	Chief Officer- Water, Energy, Natural Resources & Environment
5.	Accounting Officer	Dr. David Ekuwam	Chief Officer-Health Services

6.	Accounting Officer	Lilian Kerio	Chief Officer- Chief Officer-Agriculture, Livestock development & Fisheries Department
7.	Accounting Officer	Victor Langat	Chief Officer-Trade, Industrialization, Co-operative Management & Tourism
8.	Accounting Officer	Kiprono Chirchir	Chief Officer-Lands, Housing & Physical Planning Department
9.	Accounting Officer	Stephen Cheruiyot	Chief Officer-Public Service Management
10.	Accounting Officer	Eunice Sigei	Chief Officer – Education, Youth Affairs and Sports Culture & Social Services Department
11.	Accounting Officer	Eng. Benard Chepkwony	Chief Officer – Information, Communication & E-Government
12.	Accounting Officer	Charles Chirchir	Secretary/CEO-County Public Service Board
13.	Accounting Officer	Martin Epus	Clerk- County Assembly of Kericho

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2022 were:

a. The public and other stakeholders through Public Participation plays a significant role and greatly influences decision making and ultimately improving the governance process.

b. The Commission on Revenue Allocation which makes recommendations on budget ceilings concerning the financing of programmes and the Controller of Budget oversees the implementation of the budgeted programmes.

c. County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.

d. Finance and Investments sub-committee of the County Executive deliberates and sets agenda on fiduciary matters to be presented to the County Executive Committee.

e. The County Executive Committee is in charge of ensuring all programmes are run smoothly and there is value for money. The committee also approves the budget to be submitted to the County Assembly.

f. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same to the full house of the County Assembly.

g. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.
h. DANIDA Internal Auditors under the Health Services Department review usage of health sector funding that is received as conditional grant.
i. The County Treasury receives and consolidates all financial and non-financial information from all the departments and entities of the County Government.
j. Independent offices set by law which are the Office of the Auditor General and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.
k. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

(e) Entity Headquarters

County Government of Kericho Headquarters
P.O. Box 112-20200,
Nakuru- Kericho Road
Kericho, KENYA

(f)Entity Contacts

Telephone: (254) 0522021100
(254) 0522021101
E-mail: info@kericho.go.ke
Website: www.kericho.go.ke

(g) Entity Bankers

County Government of Kericho Bankers

1. Central Bank of Kenya

2. Kenya Commercial Bank-Kericho Branch

3. National Bank of Kenya-Kericho Branch

4. Equity Bank-Kericho Branch

5. Co-operative Bank-Kericho Branch

6. Access Bank-Kericho Branch

7. Sidian Bank-Kericho Branch

8. SBM Bank Kenya Ltd-Kericho Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

2. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Kericho County Executive financial statements for the year ended 30th June 2022. The financial statements present the financial performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized 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 under 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.

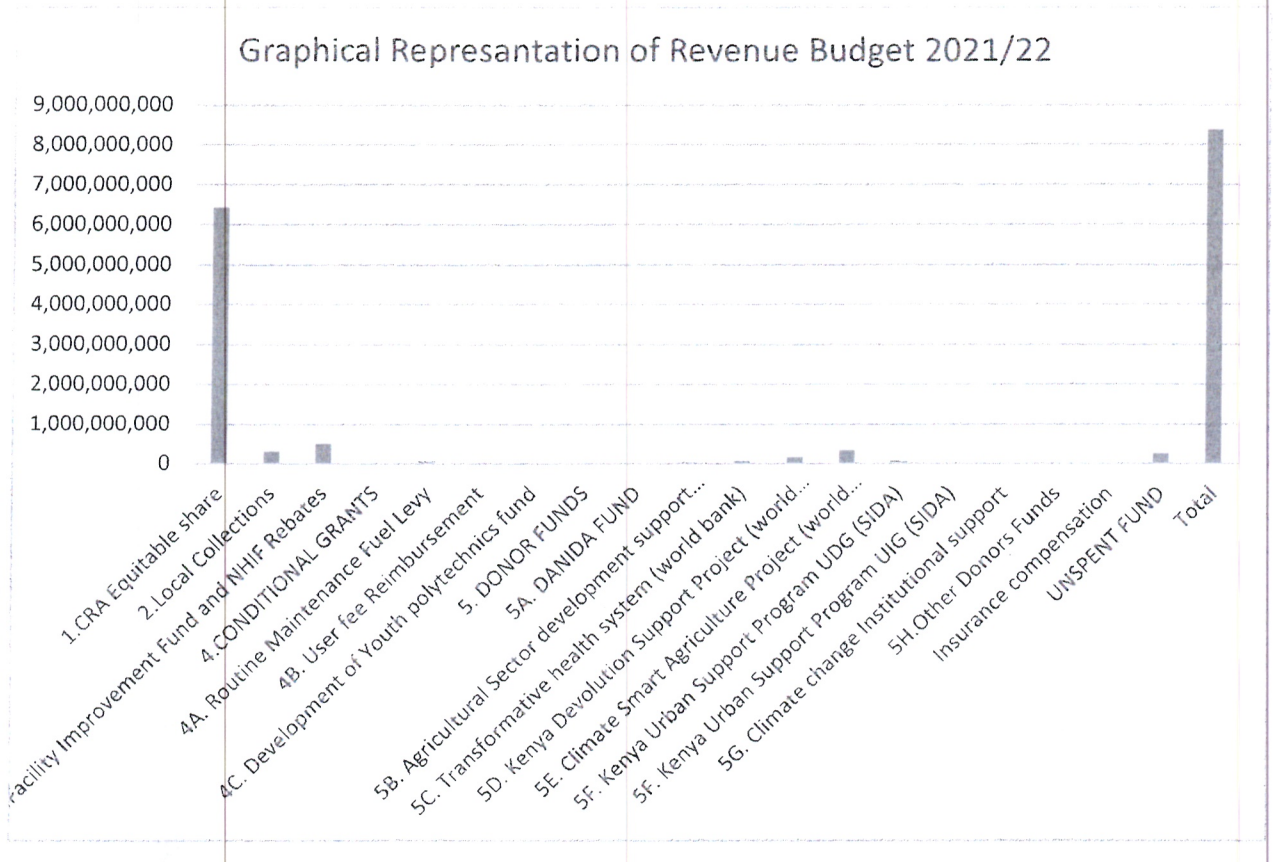
The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kericho County included business permits, land rates, business plan approval fees, advertising fees, cess and other various administrative charges. The County Government continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps among others that the County has taken towards improving its revenue collections include automation of revenue collection system.

Financial Performance

a) Revenue

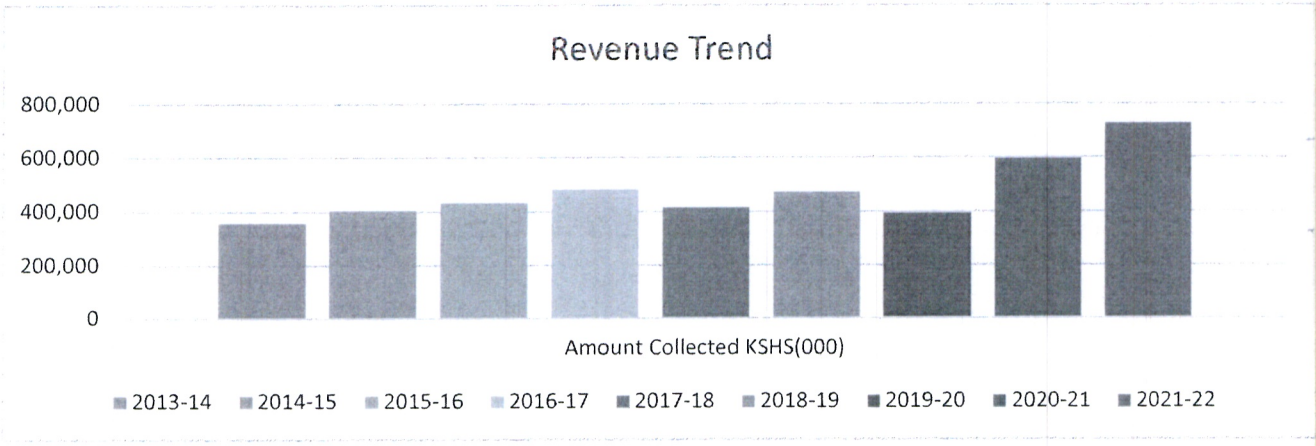
In the year ended 30th June 2022, the County had projected revenues of Kshs. 8,404,004,168 consisting of Kshs 842,636,240 from own sources and Kshs 7,561,367,928 from national equitable share, unspent funds, conditional grants and other transfers from national government entities.

COUNTY GOVERNMENT OF KERICHO	
SOURCES OF REVENUE	**2021/2022**
Revenue Description	
1.CRA Equitable share	6,430,664,924
2.Local Collections	319,592,000
3.Facility Improvement Fund and NHIF Rebates	523,044,240
4.CONDITIONAL GRANTS	-
4A. Routine Maintenance Fuel Levy	63,569,007
4B. User fee Reimbursement	36,097,578
4C. Development of Youth polytechnics fund	22,866,170
5. DONOR FUNDS	
5A. DANIDA FUND	11,921,250
5B. Agricultural Sector development support Fund(ASDSP II)	43,114,132
5C. Transformative health system (world bank)	75,948,635
5D. Kenya Devolution Support Project (world bank)	176,956,013
5E. Climate Smart Agriculture Project (world bank)	350,000,000
5F. Kenya Urban Support Program UDG (SIDA)	66,394,492
5F. Kenya Urban Support Program UIG (SIDA)	-
5G. Climate change Institutional support	11,320,000
5H.Other Donors Funds	
Insurance compensation	5,800,000
UNSPENT FUND	266,715,728
Total	**8,404,004,168**



CARA revenues continue to form the largest part of our revenue budget, contributing 89.97% towards our budget. Our own generated revenues formed 10.03 % of our budget. Out of the projected revenue, the County was able to realize Kshs 6.9 Billion in actual revenues, representing 91.38% performance. The local revenue collections performance over the years is as shown below.

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021
Amount Collected KSHS(000)	359,902	406,213	434,441	484,229	415,612	473,694	394,054	595,977	693,663



The economy is expected to grow by 0.6% this year, lowering the Treasury's previous forecast of more than 2% growth. Like other economies around the world, Kenya has suffered from the coronavirus pandemic. Its second- quarter output declined for the first time since the global financial crisis of 2008.

Growth is expected to rebound to 6.4% in 2022. Despite the subdued growth, economic activity has started to show recovery.

b) Expenditure

Our total expenditure for the year amounted to Kshs 6.360 billion, Kshs 2.030 billion was spent on development expenditure while Kshs 4.329 billion was spent on recurrent expenditure. It is expected that this report will enable the county government to adequately monitor the challenges

faced in budget implementation and use the lessons learnt in future economic forecasts. This will also enable the stakeholders in the county government get a grasp of programs implemented with a view of making the better decisions in future.

Hon. Dr. Shadrack Mutai,
CECM ,Finance and Economic Planning
County Government of Kericho

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 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 twenty-nine 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", Vision 2030, 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 Kericho County's 2018-2022 CIDP are to:

1. To improve mobilization and allocation of financial resource
2. Track implementation of development policies, strategies and programs
3. To increase Livestock productivity through improved nutrition and disease management, vector and pest control
4. To increase productivity, commercialization and competitiveness of agricultural commodities
5. Establish alternative source of income, improve nutrition and enhance food security
6. To improve health status of the individual, family and community
7. To reduce incidence of Preventable Diseases and ill Health's
8. To improve access and quality of learning
9. To impart technical skills through quality technical training

10. Promote socio- economic empowerment and psycho-social support for all members of community in the county.
11. Establish and preserve cultural heritage and cultural sites
12. To manage urban areas for efficient service delivery
13. To acquire ownership documents for County properties
14. To improve human settlement environment
15. To provide adequate housing facilities
16. To provide proper road network that is efficient and effective
17. To maintain required standards in construction
18. To provide safe, efficient and orderly movement of motorist, pedestrian and commuters
19. To increase access and availability of safe and adequate water
20. To sustainably manage and conserve the environment
21. facilitate and promote uptake of green energy to ensure environmental sustainability
22. Efficient and effective provision of services to the county citizenry
23. Enhance capacity of the County to manage disasters
24. Promote trade activities by providing the necessary infrastructure
25. To enhance development of co-operative societies
26. Improve county competitiveness through tourism
27. Provide a modern reliable communication and information to citizens
28. To offer quality service to citizens and Modernize County Printing Press Unit
29. To reinforce sporting activities across the county and promote harnessing of talents

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Kericho County.

1. AGRICULTURE LIVESTOCK AND FISHERIES

Programme	Key output/Outcome indicator	Baseline (2018)	End term planed target	End term achievement (2021/2022	Variance	% PERFORMANCE	Remarks
Livestock feeds and product processing project	Procurement and supply of day old chicks to poultry farmers	15000	145000	56000	89000	39%	Not funded in
	Procurement and distribution of assorted pasture & fodder seeds to farmers	1010	21860	10678	11182	49%	Not funded in
Livestock pest and disease control programme	Procurement and administration of livestock vaccines	59640	228130	198,130	30000	87%	Target not achieved because of lack of enough funding
Livestock breeding	Procurement of bull/buck semen	0	8,635	0	8,635	0%	Not supplied because of lack of funds
	Procurement of Liquid nitrogen	0	8000	0	8,000	0%	Not supplied because of lack of funds
Industrial crops development project	Construction and renovation of tea buying centers	0	134	99	35	74%	Some are ;Complete and operational, ongoing
	Procurement and distribution of coffee seeds	0	800	800	0	100%	Target achieved distributed tc 27cooperative societies where they sold to farmers.

							Estimate acreage cover was 2000 acres
To improve Fish production and productivity	Procurement and distribution of fingerlings	0	150000	50000	100000	33%	Target achieved because of enough funding
	Procurement and distribution of fish feeds	0	4900	4900	0	100%	Target achieved because of enough funding
	Procurement of fish harvesting nets	0	24	24	0	100%	Target achieved because of enough funding
Kenya climate smart agriculture project	Indigenous chicken Hatchery Unit	0	2	2	0	100%	Seretut and Matunda hatchery units with capacity of 100,000 eggs each.
	Installation& Testing of Egg Hatching Equipment seretut Indigenous chicken hatchery	0	2	1	1	50%	Target achieved for Seretut ward because of enough funding for kisiara ward its ongoing
	Micro-project Investments	0	600	410	190	68%	KSH 241,089,160
Agriculture development and support program	Excavation & construction of earth dam/water pan					60%	Kivuno water pan,leldet earth dam, Chepchirik water pan complete and

		0	5	3	2		operational .Barng'oror/ kapsiti er catchment conservation and Leldet phase II gravity water distribution and small irrigation ongoing
Modernization of soin A.T.C.	Enterprise Development Plans (EDP)for Farmer Producer Organizations	0	3	2	1	67%	Approved for Funding are Jonas Foods V and Ruskebe FCS
						0%	Kabianga Farmers' Cooperative Society not approved at National Technical Advisory Committee
	Number of Micro-Project Proposals Received	0	750	668	82	89%	Groups are still submitting more Proposal
	Number of persons Days Delivered to Sub County Staff	0	200	190	10	95%	More Trainings planned before June 2022
	Number of Functional Community Development Committees(CDDC)	0	6	6	0	100%	All the six CDDC are active and operational and instrumental in Project Implementations

Number of Functional County Value Chain Development Committee(CVCDC)	0	5	5	0	100%	The five value chains include Finger Millet,Sorghum,Dairy,Indigenous Chicken and Bananas
Number of Community Intergraded Actions Plans(CIAPs) Developed	0	6	6	0	100%	All ward Conducted Participatory integrated Community Development which lead to Development of CIAPs in the six Project Wards
Number of Community intergraded Action plans Ratified	0	6	6	0	100%	All the six CIAPs were Ratified
Number of Ward Citizen Engagement Meetings Held	0	100	93	7	93%	Meetings for Monitoring and evaluations planned for all sub Project's
Number of participants attending citizen Engagement Meetings	F 0	2,550	2,452	98	96%	Meetings for Monitoring and evaluations planned for all sub Project's
	M 0	3,150	2,984	166	95%	

Heads of Livestock brought under Technology innovations Management Practices (TIMPs)as result of Project	Indigenous Chicken 0	60,000	57,244	2,756	95%	The targets will be achieved by 30th June since Procurement is ongoing 6th Tranche for funded Groups
	Dairy 0	1,400	1,379	21	99%	
	Dairy Goats 0	200	114	86	57%	
Area of land in Ha brought under TIMPs as result of the Project	0	1,400	1,065	335	76%	Project Implementations to target the variance ha
Total Number of farmers trained(CIGs/VMGs)	0	21800	17971	3829	82%	Trainings has planned for the Funded and Non Funded Groups
Number of Contracted Service Providers engaged	0	5	5	0	100%	Contract Ended and Renewal going on
Strategic integrated value chain action plan (SIVCAP) development for dairy, tomato and poultry value chains	0	3	3	0	100%	Target achieved because of enough funding
value chain innovation concept proposals	0	3	3	0	100%	Target achieved because of enough funding
Service providers Trained on productivity	0	30	58	28	193%	Target achieved because of enough funding

Value Chain Actors Trained	0	13530	7850	5680	58%	Ongoing
No. of Innovations promote	0	90	100	10	111%	Target achieved because of enough funding
Value Chain Actors using climate smart technologies by gender	0	13,530	7,850	5,680	58%	Ongoing
No. Of Service Providers trained on entrepreneurial skills	0	30	33	3	110%	Target achieved because of enough funding
No of VCAs with viable Business Plans	0	13,530	1,548	11,982	11%	Ongoing
No of business plans implemented	0	13,530	650	12,880	5%	Ongoing
No. Of VCA groups aggregated	0	30	12	18	40%	Ongoing
No of VCAs using market information by gender	0	13,530	2,970	10,560	22%	Ongoing
Number of VCAs accessing financial services	0	13,530	2,307	11,223	17%	Ongoing
No. Of market information providers supported	0	30	15	15	50%	Ongoing
Number and types of steering, coordination and management structures in place e.g.CASSCOM, VCCG, VCP etc.	0	16	15	1	94%	Ongoing

	No. of stakeholders participating in coordination and consultation structures	0	51	42	9	82%	Ongoin
	Construction of staff quarter	0	7	3	4	43%	Lack of enough funds to compete 4 staff quarters
	Construction of classrooms	0	3	3	0	100%	Target achieved because of enough funding
	Construction of kitchen/dining hall	0	1	1	0	100%	Target achieved because of enough funding
	Construction of green house	0	1	1	0	100%	Target achieved because of enough funding
	Construction of fishponds	0	4	5	1	125%	Target achieved, addition of 1 fishpond was done by the department of fisheries
	Irrigation infrastructure	0	1	1	0	100%	Target achieved because of enough funding
	Construction of bee house	0	1	1	0	100%	Target achieved because of enough funding
AVERAGE PERFOMANCE						**76%**	

2. HEALTH SERVICES

Sub - Programme	Key Output	Key performance Indicators	Baseline (2017/	End term target (2021/	End term Achievement (2021/2022)	Variance	% PERFOMANCE	Remarks
			2018)	2022)				
General Administration, Planning & Support Services	25% increase in client satisfaction level	% of clients satisfied	65	90	90	0	100%	Client satisfaction survey done
	100% staff remuneration (recurrent)	% Staff remunerated	100	100	100	0	100%	
HRH for development	5% increment in staff trained	% of staff trained	7	12	9	-3	75%	Insufficient funds for HRH training
Establishment of public cemetery	10 acres of lands procured and secured as public cemetery (still consulting with land department)	No. acres secured as public cemetery	2	1	0	-1	0%	No budgetary allocation and land for purchase
Forensic and Diagnostics	7 facilities offering forensics and diagnosis services	No. of facilities offering forensics and diagnosis	2	3	3	0	100%	These are the labs at Kericho, Kapkatet and Londiani Hospitals
	13 facilities with specialized materials and supplies	No. of facilities with specialized materials and supplies	7	13	7	-6	54%	No new level IV hospitals opened up or lower levels upgraded
Referral Services	1450 Patients accessing specialized referral services	No. of Patients accessing specialized referral services	1200	1450	1600	150	110%	Expanded referral systems

Expanded inpatient services	1106 of hospital beds per 10, 000 Population	No. of hospital beds per 10, 000 Population.	694	1106	1535	429	139%	More beds procured and wards expanded
Collaboration and partnerships	30 entities collaborating with the health sector	No. of entities collaborating with the health sector	18	30	30	0	100%	These are development partners working within the sector
Non communicable diseases prevention	0.3 % reduction of clients diagnosed for Diabetes	% of new clients diagnosed for diabetes	0.8	0.4	0.5	0.1	125%	More testing done at facility entry points
	2.5 % reduction of clients diagnosed for hypertension	% of new clients diagnosed for hypertension	3.50%	1	2.9	-1.9	52.6 %	More testing done at facility entry points
	220 clients diagnosed for cancer	Number of clients diagnosed with cancer	No data	220	310	92	141.8 %	Lifestyle change
	33% increase in deliveries by skilled health attendant	% of deliveries by skilled health attendant	57	90	67.2	-22.8	75%	Home deliveries still a challenge
Communicable Disease Prevention & Control	5% increase of T.B patients completing treatment	% of T.B patients completing treatment	90	95	89	-6	94%	Defaulters and deaths a major cause
	7% increase in HIV clients eligible for ARVs	% of eligible HIV clients on ARVs	91	98	94	-4	96%	Defaulters still on the rise
Specialized materials and supplies	174 facilities equipped with primary care materials and supplies	No. of facilities equipped with primary care materials and supplies	141	174	164	-10	94%	More facilities opened up during the period and equipped
Health Promotion	All household covered by community health	% of Households covered by Community Health Volunteers	29%	100%	77%	-23	77%	Low public health staff coverage in the county due to staff shortage
Disease Prevention	45% increase in children dewormed	% of children dewormed	45%	90	83	-7	92%	Sub optimal school enrollment and poor data capture

	23% increase in households with sanitation facilities	% of households with sanitation facilities	67%	90	87	-3	97%	Some households still doing open defecation due to lack of toilets
	34 % increase in coverage of fully immunized children	% coverage of fully immunized children	61	90	72	-18	80%	Missed opportunities still in existence
Communicable Disease Prevention & Control	95 % of population living within 5km of a facility	% of population living within 5km of a facility	80	95	90	-5	95%	Some sub counties are vast hence difficult to achieve
	35% increase in deliveries conducted by skilled birth attendants	% of deliveries conducted by skilled birth attendants	60	95	72	-13	76%	Home deliveries still a challenge in some sub counties
	4% reduction of in-patients dying of malaria	% of in-patients dying of malaria	10	6	5.4	0.6	90%	Better use of standard treatment guidelines in facilities
	% Decrease in HIV/AIDS prevalence (National prevalence is 4.9%)	% Decrease HIV/AIDS prevalence	3.5	1	2.9	-1.9	63%	Unsafe sexual practices especially among the youth and young married couples
Non communicable diseases prevention	8000 people screened for diabetes	No. of persons screened for diabetes		8000	12000	4,000.00	150%	Increased testing at facility entry points
	12000 people screened for hypertension	No. of persons screened for hypertension		12000	14000	2000	117%	Increased testing at facility entry points
	4000 people screened and identified for cancer	Number of persons screened and identified for cancer	No data	4000	3000	-1000	75%	Lifestyle change leading to more cases in the community
	61.4% increase of antenatal mothers attending 4 ANC visits	% of antenatal mothers attending 4 ANC visits	28.60%	90	54	-36	60%	Missed opportunities still in existence

	67.3% increase of women of reproductive age receiving FP commodities	% of women of reproductive age receiving FP commodities	22.70%	90	39	51	43%	Stock out of commodities for FP provided by the NG
	AVERAGE PERFORMACE						90%	

3. PUBLIC WORKS ROAD AND TRANSPORT

Programme	**Key output/outcome indicator**	**Baseline (2018)**	**End term planned target**	**End term cumulative achievement 2021/2022**	**Variance**	**% Performance**	**Remarks**
County Roads in Rural Areas	No. of Kms. of new roads opened only	2083	2000	3371	1371	169 %	-Early planning and procurement led to over achievement during the period.
Routine Maintenance of County Roads	No. of Kms. of roads maintained	672	2500	1030	1470	41 %	-Inadequate funds allocation
Upgrade and Maintenance of Urban Roads	No. of Kms. Of Urban Roads maintained	2.5	21	4	17	19 %	-Insufficient budgetary allocation
	No. of Urban roads upgraded to Bituminous Road	0	25	15	10	60 %	-Needs more budgetary allocations
Design and Construction of Bridges and Drainage Structures	No. of box culverts designed and constructed	83	161	117	44	73 %	-Inadequate funds allocation for F/Y 2018/19

	No of Footbridges Designed and Constructed	4	10	3	7	30 %	Poor prioritization among stakeholders especially where consensus must be reached
	No. of Bridges Design and Constructed	9	5	5	0	100 %	-Target met
Supervision of Public Buildings and Storm water managemen t	No. of Approved Structures of Drawing Plans	55	400	360	40	90 %	-Charges for the approvals are relatively high
	Km of Storm Water Drainage structures undertaken	7	36	25	11	69 %	Some done through World Bank and Reported under Lands
	Number of approvals issued for supervised works	30	100	430	330	430 %	-Target met
Transport Infrastructur e developmen t and managemen t	No. of BodaBoda sheds Constructed and operationalized	0	210	18	192	9%	- Poor prioritization among stakeholders especially where consensus must be reached.
	No. of Bus parks constructed and	1	6	0	-6	0%	Not given priority
		AVERAGE PERFOMANCE				**91 %**	

4. EDUCATION, CULTURE YOUTH SPORT AND SOCIAL SERVICE

Programme	**Key output/outcome indicator**	**Baseline (2018)**	**End term planned target**	**End term cumulative achievement AS AT 30TH JUNE 2022**	**Variance**	**% PERFOMANCE**	**Remarks**
modern classrooms constructed and utilized	No. of ECDE classroom constructed	625	750	127	623	17%	Low budgetary allocation
Construction of Double door ablution blocks	No. of double door ablution blocks	493	750	146	604	19%	Low budgetary allocation
Modern classrooms equipped and furnished	No. of ECDE centres equipped	0	750	300	450	40%	Low budgetary allocation
Modern kitchens with store constructed and equipped.		0	750	5	-745	1%	Low budgetary allocation
750 qualified ECDE teachers employed and deployed		975	750	225	-525	30%	High wage bill for the county
Construction, equipping and	24 workshops constructed	6	24	6	-18	25%	Low budgetary allocation

operationalization of VTC	and completed						
	29 workshops Equipped	6	29	12	-17	41%	Low budgetary allocation
	5 Administration blocks constructed	1	5	0	-5	0%	Low budgetary allocation
	6 dormitories constructed and used	0	6	0	-6	0%	Low budgetary allocation
	200 instructors employed and deployed	48	200	0	-200	0%	Inadequate budget
	7 quality assurance officers	0	7	0	-7	0%	Low budgetary allocation
	8700 students funded with subsidized fees	0	8700	2308	-6,392	27%	Low budgetary allocation
Construction; completion: refurbishment and equipping social halls in all 6 sub counties	3 Social halls constructed and equipped	4	3	0	-3	0%	Low budgetary allocation
Support to PWDs with assorted assistive devices	Number of persons supported	500	5000	750	4250	15%	Low budgetary allocation
Social support programs	constructed and operational rehabilitation centre	1	1	0	-1	0%	Low budgetary allocation
	150 individuals rehabilitated	1200	150	100	-50	67%	Low budgetary allocation

Bursary disbursement to needy students	65000 needy students benefited	129M	129 M	129 M	5360	108 %	exceeded the set target
cultural heritage & historical centres	2 cultural heritage centres and 1 historical site	1	3	0	-3	0%	Problem of land ownership/ the land belongs to the National government
Registration and capacity building of traditional herbalists and alternative medicine men and women.	2500 traditional medicine providers registered and trained	200					
Stadia and playgrounds upgrading	1 stadium and playground upgraded	0	1	1	0	100 %	Met the target
					Average	26%	

5. WATER, ENERGY, ENVIRONMENT AND NATURAL RESOURCES

Programme	**Key output/outcome indicator**	**Baseline (2018)**	**End term planned target**	**End term cumulative achievement 21/22**	**Variance**	**% PERFOMANCE**	**Remarks**
Water and Sanitation							
Water Coverage							
Development of new water supply projects	No. of water supplies constructed	33	139	36	-103	26%	Insufficient Funding

Rehabilitation and augmentation of existing water supplies	No. water supplies rehabilitated /augmented	96	302	70	-232	23%	Insufficient Funding, some projects are not viable
Protection of water sources	No. of water sources protected	89	407	52	-355	13%	Insufficient Funding, some projects are not viable
Drilling and equipping/Rehabilitation of boreholes	No of Boreholes drilled and equipped	9	320	25	-295	8%	Insufficient funding, Some site have no ground water potential
Desilting/Rehabilitation/Augmentation of Pans and dams	No. small Pans and Dams.	4	104	24	-80	23%	Insufficient funding, land issues
Provision and Installation of water harvesting facilities in public institutions/schools	No. water harvesting facilities provided and installed	150	235	220	-15	94%	Insufficient funding
Installation of Solar power panels	No. of projects with solar panels installed		12	20	8	167%	Most projects are not sustainable in terms of energy consumption
Training of Solar Energy Artisans	No. of Solar artisans t trained	0	4	0	-4	0%	No funding
Biogas Energy plants for individual households	No. of Floating Drum Biogas Plants constructed	0	1	0	-1	0%	No funding
Training of biogas Artisans	No. of Biogas artisans trained	0	0	0	0	0%	No funding

Independent Hydro power Generation plants	No. hydro power generation plant constructed	0	0	1	1	0%	Built and operated by KTDA
Establishment of a wind power generating plant	No. wind power generating plant established	0	0	0	0	0%	No funding
Solid waste management	Solid waste management equipment procured and operational	64	69	67	2	97%	Insufficient funding
	Pressure washing machine for vehicles, plant and equipment purchased and operationalized	2	2	2	0	100%	Machines are awaiting installations
Waste management and treatment plant	Working waste treatment plant established (waste separation, recycling and recovery)	0	2	2	2	100%	Lack of land for developing the waste treatment facilities.
	Final disposal facilities	0	2	0	2	0%	Securing land for developing a landfill has been a challenge due to public resistance
	Access road improved	0.1	1.2	0.4	0.9	33%	Insufficient Budgetary provision
Environmental impact assessment	100 eligible projects subjected to EIAs as per EMCA 2015	10	100	60	40	60%	Insufficient Budgetary provision for Carrying out EIA
Beautification, recreation and greening	7 recreational parks developed	2	7	2	5	29%	Insufficient funding
Forest conservation	Tree nurseries established	1	6	2	4	33%	Insufficient funding

and management	2,436,130 no seedlings produced and distributed for planting	20,000	2,250,000	2,436,130	186,130	108%	End term target achieved through collaboration with partners
		AVERAGE PERFORMANCE				44%	

6. TRADE, INDUSTRALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANGEMENT

Programme	**Key output/outcome indicator**	**Base line (2018)**	**End term planned target**	**End term cumulative achievement**	**Variance**	**Remarks**	**Remarks**
Trade Development and Promotion	No. of markets constructed and refurbished	21	18	11	7	61%	Achieved 61% of the planned targets due budgetary constraints
Cooperative Development and Promotion	No. of cooperative infrastructure developed and cooperatives supported	61	54	36	18	67%	Achieved 67% of the planned targets due budgetary constraints.
Tourism Development and Promotion	No. of tourism infrastructure developed	1	3	1	2	33%	Achieved 33% of the planned targets due to: 1. Site disputes; 2.Inadequate funds
						54%	

7. LANDS, HOUSING AND PHYSICAL PLANNING

Programme	Key output/outcome indicator	Base line (2018)	End term planned target	End term cumulative achievement 21/22	Variance	% Performance	Remarks
Sub-Programme 1	No of Physical Development Plans developed	7	14	8	-6	57%	Budgetary constrains
Sub-Programme 2	No of development applications approved	153	200	236	36	118%	Increased development control resulted in improved compliance
Sub-Programme 3	No of urban infrastructure developed	-	4	6	2	150%	Additional funding from the World Bank through KUSP
Sub-Programme 1	No. of County owned land in Belgut & Bureti registered	-	160	105	55	66%	Conveyancing process
Sub-Programme 2	No of land registers updated	-	6	6	0	100%	Preparation of the valuation role supported the creation of land registers
Sub-Programme 3	Acres of land for public utilities acquired	14.5	24	5	19	21%	Unwillingness by those earmarked for surrender of land e.g the tea estates Disagreement with the valuation report Delay by NLC in vesting acquired land to the County
Sub-Programme1	Adequate residential buildings provided/	6	14	10	4	71%	Budgetary constrains
				Average		**83%**	

8. PUBLIC SERVICE BOARD

Programme	Key output/outcome indicator	Baseline (2018)	End term planned target	End term cumulative achievement 21/22	Variance	% Performance	Remarks

Identification of land and Construction of offices	Identification of land and Construction of offices	1	1	0	-1	0%	Yet to identify land and allocate funds for construction of Board's offices
Development of policy documents	– Human Resource Development Policy – Recruitment and Selection Policy – Discipline Policy – Grievances Handling Policy – Policy on Dress Code	6	6	0	-6	0%	-all the policy have been developed and validated.
Review of staff establishment	– Review staff establishment for all the departments and forward it for County Assembly for approval	12	12	12	0	100 %	– Staff establishment reviewed and approved by the county assembly
	EVERAGE PERFOMANCE					33%	

4. Environmental and Sustainability Reporting

Kericho County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on XXX 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

The role of the County is to implement Government policies through priority development programmes. An effective and efficient County is critical to national economic growth and development. It is therefore, important that county's resources are deployed to their best effect during the implementation of County Government policy priorities. The Framework, has been necessitated by the limited resources and citizens' high expectations of the County Government, requiring that Government prudently and strategically deploy resources effectively to implement County Government policy priorities. It has therefore aligned their policies, legislation, regulations and administrative structures and align them to the Constitution of Kenya and Vision 2030.

2. Environmental performance

According to Kericho County Environmental Act (2021), The Executive Committee Member shall, through waste regulations, divide wastes generated in the county into various categories depending on their physical or chemical characteristics and provide for the necessary manner of the handling of such waste so as to guarantee the health and safety of all, including but not limited to the waste handlers, as well as the wellbeing of the environment. The categories of wastes referred include—market waste, biomedical or clinical waste, e-waste, construction and demolitions waste, industrial waste, agricultural waste, hazardous waste, junk waste, plastic waste, and any other category of waste as the county executive committee may determine.

Prohibition against dangerous handling and disposal of waste. No person shall discharge or dispose of any waste, whether generated within or outside the county, in such manner as to cause pollution to the environment or ill health to any person. No person shall discharge or dispose of any wastes except under and m accordance with the provisions of this Act Charges for waste management. The Executive Member in consultation with the Finance Department may by a notice m the gazette

impose a charge on generators of wastes within the County for purposes of meeting the cost of waste management License to Transport Waste. No person shall transport any waste other than— Licence to transport-waste in-accordance with a valid license to transport waste issued by the Directorate, and to a waste disposal site established in accordance with this Act. Any person who contravenes any provisions of this section commits an offence and shall be liable upon conviction to a fine not exceeding fifty thousand shillings or a term of imprisonment of not more than six months or both Private and Public Involvement in Waste Management.

3. Employee welfare

The County has taken affirmative action measures to ensure representation of the youth at all levels of the institution. It has improved the work environment by putting in place infrastructure and facilities to maximize productivity of youthful employees. It has afforded opportunities for appointment, training and promotion of youthful employees to facilitate career progression like the enforcement team. It has developed and implemented a succession management plan to attract, retain and progressively engage the youth at the workplace. It has deployed policies and practices to facilitate diversity in terms of age, skills, knowledge, experiences and leadership attributes. It has implemented recruitment and selection policies and processes that are fair and equitable. The County advertises available job vacancies in a format accessible to persons with disabilities. It treats all employees including women equally with regard to pay, benefits, transfers, training, education, and social programs.

In the workplace every employee is required to ensure his own safety and health and that of other persons who may be affected by his acts or omissions at the workplace; co-operate with his employer or any other person in the discharge of any duty or requirement imposed on the employer or that other person by this Act or any regulation made hereunder; comply with the safety and health procedures, requirements and instructions given by a person having authority over him for his own or any other person's safety; report to the supervisor, any situation which he has reason to believe would present a hazard and which he cannot correct; report to his supervisor any accident or injury that arises in the course of or in connection with his work; and with regard to any duty or requirement imposed on his employer or any other person by or under any other relevant statutory

provision, co-operate with the employer or other person to enable that duty or requirement to be performed or complied with.

4. Market place practices-

a) Responsible competition practice.

The County Government ensures responsible competition practices by implementing and enforcing the Weights and Measures Act (Cap.513), the Trade Descriptions Act (Cap.505) and other related statutes on consumer protection. In addition, fair competition is enhanced by liaising and collaborating with National, Regional and International metrology organizations.

The fair trade practices entails:- ensuring uniformity of the International Systems of Units (SI) of measurements; controlling the manufacturing, sale and maintenance of weighing and measuring equipment for use in trade; licensing and monitoring performance of Weights and Measures technicians; approving new patterns of weighing and measuring equipment for use in trade; acquiring, keeping custody and maintaining the Kenya Primary Standard of Weights and Measures and other derived standards; verifying trade, health, safety and other weighing and measuring equipment to ensure accuracy; ensuring compliance with rules on packaging of goods for sale; carrying out inspection in trade premises to ensure correct use of weighing and measuring equipment; investigating complaints and prosecuting cases arising from infringement of the Act; reviewing the Act and its subsidiary legislation; developing rules and regulations in the field of trade measurements; creating public awareness on provisions of the Act to improve compliance; and collecting licensing and stamping fees.

The practices also entail implementing and enforcing of the Trade Descriptions Act (Cap.505); combating sale of miss-described and sub-standard goods and services: scanning advertisements to detect false, misleading and reckless statements in relation to the nature of goods, services and facilities; inspecting, investigating and prosecuting cases on infringement of the Trade Descriptions Act; creating public awareness on miss-description of goods, services and facilities.

In addition, it involves: - implementing and enforcing other related statutes on consumer protection. These include: - enforcing the Road Traffic Act (Cap 403) on axle load, the Anti-Counterfeits Act,

2008 on combating sale of counterfeit goods and the Petroleum Act (Cap 308) on installation of underground storage tanks and fuel dispensers for sale of petroleum products and related products in liaison with relevant institutions.

b) Responsible Supply chain and supplier relations-

The procuring entity shall prepare specific requirements relating to the goods, works or services being procured that are clear, that give a correct and complete description of what is to be procured and that allow for fair and open competition among those who may wish to participate in the procurement proceedings. All public procurement & disposal shall be undertaken in accordance with the values and principles of the Constitution of Kenya, 2010 (Article 10). All Suppliers shall comply with the rule of Law. Suppliers shall observe other laws, regulations, rules and practices relating to taxation, labour, health and safety standards as well as environmental protection. Suppliers are required to comply with professional standards of their industry or of any professional body of which they are members. Where a supplier is a member of a professional body, the Supplier shall uphold the code of ethics of the respective profession and be of good standing. Suppliers shall maintain the highest standards of integrity and professionalism in their operations. Suppliers in public procurement shall accord mutual respect and courtesy to the public officer(s) and other suppliers without compromising their independent and distinct roles. Public procurement & disposal activities shall be undertaken with the objective of meeting the closest public scrutiny.

A supplier shall not engage in acts aimed at encouraging patronage, tribalism, cronyism and nepotism. A supplier shall not offer or give gifts of any kind to public entities and/or the employees. No supplier shall contact, unduly influence or exert pressure on any member of a committee or any other employee of a procuring entity to take a particular action which favours or tends to favour them. A supplier shall not engage in fraudulent, collusive, or corrupt practices, or inappropriate influences. A supplier shall not act inappropriately by attempting to interfere with the procurement process. A supplier shall not accept contracts which would constitute a conflict of interest with any prior or current contract. Suppliers shall disclose to all concerned parties those conflicts of interest that cannot be reasonably avoided. A supplier shall not enter into a contract with a procuring entity if the supplier is: An employee of the procuring entity or a member of a board or committee of the procuring entity; A State Officer, public Officer or a member of a board or committee of the

Government or any department of the Government or a person appointed to any position by the President or a Cabinet Secretary; A person, including a corporation, who is related to a person described in paragraph (a) or (b). A relative has meaning assigned to it in section 33(2) of the Public Procurement and Disposal Act, 2005 or any amendment or modification thereof applies. Debarred from participating in procurement proceeding

c) Responsible marketing and advertisement-

The County Government strives to maintain ethical marketing practices by promoting and observing the following during service delivery;

i. Protecting consumer data and privacy
ii. Observing the highest standard of transparency
iii. Responding meaningfully to consumer concerns
iv. Maximizing benefits and minimizing risks
v. Promoting fairness and social responsibility

d) Product stewardship-

The Consumer Protection Department enforces Parts VI (Section 55 to 70) of the Act. The core function of the Department is to investigate complaints relating to false or misleading representations, unconscionable conduct as well as supply of unsafe, defective and unsuitable goods.

Consumers' rights and interests are protected under section-6 of the consumer protection act as follows:

i. Right to safety
ii. Right to be informed/representation
iii. Right to choose
iv. Right to be heard
v. Right to seek redress
vi. Right to consumer education

vii. Right to basic needs

viii. Right to healthy environment

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, 2022. 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 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, 2022, 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.

Approval of the financial statements

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

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County Executive Committee Member –

Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KERICHO FOR THE YEAR ENDED 30 JUNE, 2022

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 the 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 Kericho County Executive set out on pages 1 to 77 which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kericho County Executive as at 30 June, 2022, 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 .

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements presented for audit revealed the following anomalies;

1.1 Variances Between the IFMIS Records and Financial Statements

Comparison of the financial statements balances against IFMIS records revealed variances as detailed below:

Description	Financial Statements Kshs.	IFMIS Records Kshs.	Variance Kshs.
Total Payments	7,552,817,987	6,992,790,175	560,027,812
Basic Salaries	984,941,864	1,645,041,509	(660,099,645)
Casual Workers	-	1,446,920	(1,446,920)
Other Operating Expenses	96,936,053	23,506,060	73,429,993
Transfer to Other Government Entities	1,695,442,400	1,709,868,326	(14,425,926)
Transfers to Polytechnics	11,433,082	23,614,330	(12,181,248)
Utilities, supplies and services	41,341,690	59,505,094	(18,163,404)

Management did not provide reconciliation of the two sets of figures.

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

1.2 Unreconciled Own Generated Revenue

The statement of receipts and payments reflects County own generated revenue of Kshs.693,663,276 while the County Revenue Fund financial statements reflects own source revenue of Kshs.562,828,005 resulting in an unreconciled variance of Kshs.130,830,271.

In the circumstances, the accuracy and completeness of own generated revenue of Kshs.693,663,276 could not be confirmed.

1.3 Unsupported Pending Payables Balance

Note 3 of other important disclosure reflects nil other pending payables. However, the balance as at 30 June, 2021 was Kshs.21,500,000 and there was no additions or payments during the year.

In the circumstances, the accuracy of the other pending bills nil balance could not be confirmed.

2. Compensation of Employees

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.2,624,354,948 , which as disclosed in Note 11 to the financial statements includes an amount of Kshs.984,941,864 in respect of basic pay for permanent employees, and Kshs.406,733,411 in respect of basic pay for temporary employees. The payments for the permanent employees and the temporary employees in the current year compared to prior year was a decrease of Kshs.402,749,387 for permanent employees and an increase of Kshs.376,751,668 for temporary employees. No explanation was provided by Management of the variances in the two basic pays without corresponding changes in the number of staff under each payroll.

In addition, salaries amounting to Kshs.535,996,742 were paid outside of the IPPD. Although Management has explained that payments outside of the IPPD was occasioned by lack of personal numbers for the employees, no explanation was provided for the delay obtaining personal numbers.

In the circumstances, the completeness and accuracy of the compensation expenditure, totalling to Kshs.2,624,354,948 could not be confirmed.

3. Use of Goods and Services

The statement of receipt and payments reflects use of goods and services expenditure of Kshs.943,770,780 and as disclosed in Note 12 to the financial statements. Review of records revealed the following unsatisfactory matters:

3.1 Unsupported Domestic Travel, Subsistence Allowance and Other Operating Expenses

Note 12 to the financial statements reflects domestic travel and subsistence allowances expenditure of Kshs.223,798,735 and other operating expenses of Kshs.92,936,053. Included in the expenditure are payments amounting to Kshs.240,043,495 paid to one hundred and six (106) members of staff for local travel and subsistence. Although Management has explained that these are single imprests issued to officers for further disbursement to other officers and non-officers on official duty, the amounts disbursed to staff were not adequately supported.

Further, Management paid an amount of Kshs.25,161,661 to 161 staff members between 22 June, 2022 and 30 June, 2022. However, details of the activities undertaken and the dates of the activities were not provided. Although management explains that the amount paid was not an imprest, and were claims as at year end, no documentary evidence was provided to confirm the nature of the claim.

In the circumstance, the validity, completeness and accuracy of the domestic travel and subsistence allowance and other operating expenses amounting to Kshs.118,097,714 could not be confirmed.

3.2 Training Expenses

Note 12 to the financial statements reflects training expenses of Kshs.78,066,222. Review of records revealed payments amounting to Kshs.7,607,778 not related to training were charged to the training expense item. In addition, the details of trainings carried out procurement records and activities work plan were not provided for audit.

In the circumstances, the completeness and accuracy of the expenditure on training amounting to Kshs.78,066,222 could not be confirmed.

3.3 Hospitality Supplies and Services

Note 12 to the financial statements reflects an amount of Kshs.54,332,545 incurred on hospitality supplies and services. Included in the expenditure is an amount of Kshs.1,835,000 paid to the Council of Governors and an amount of Kshs.11,624,964 paid to some officers for entertainment during the year. However, no documentation or explanation was provided to support the payments.

In the circumstances, the propriety and accuracy of the expenditure on hospitality supplies and services cannot be confirmed.

3.4 Unsupported Internet Connectivity

Note 12 to the financial statements reflect an amount of Kshs.943,770,780 relating to use of goods and services. Review of documents provided revealed that the department of Information, Communication Technology and E –Government spent Kshs.3,498,373 on procurement of internet connection and services. However, Management did not provide procurement records, including requisition from the user department, tender documents, tender evaluation reports, inspection and acceptance report and local service order to the supplier for audit review

In the circumstances, the accuracy and completeness of the expenditure on internet connectivity of Kshs.3,498,373 could not be confirmed.

4. Unupported Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other Government entities of Kshs.1,695,442,400 and as disclosed under Note 14 to the financial statements. Review of the expenditure records under the item revealed the following anomalies;

i. Included in the expenditure is an amount of Kshs.122,728,924 transferred to level 2 and level 3 hospitals which was incurred on procurement of drugs and other specialised materials on behalf of the health centres. However, no confirmation of receipt of the said drugs and specialised materials by the health centres was provided.

Further, the amount includes transfers to seven hospitals totalling Kshs.495,528,381, which vary with the amounts disclosed in the respective hospitals' financial statements provided for audit as detailed below:

	Details	Balance as per the County Government Financial Statements Kshs.	Balance as per the Hospital Financial Statements Kshs.	Difference Kshs
1.	Kericho Referral Hospital	237,086,912	-	237,086,912
2.	Sigowet Sub-County Hospital	40,818,870	6,872,018	33,946,652
3.	Kipkelion Sub-County Hospital	4,638,961	-	4,638,961
4.	Roret Sub-County Hospital	12,817,385	-	12,817,385
5.	Kapkatet County Hospital	137,340,404	-	137,340,404
6.	Londiani Sub-County Hospital	44,738,722	1,935,494	42,803,228
7.	Fort Ternan Level 4 Hospital	18,079,127	3,000,000	15,079,127
	Total	**495,528,381**	**11,807,512**	**483,720,869**

Although, Management has explained that the amounts described as transfers to hospitals relate to procurements made on behalf these hospitals no acknowledgements of receipts from the hospitals were provided.

ii. In addition, the balance includes amount of Kshs.17,550,215 in respect of transfers to Transformative Healthy System (THS) for Universal Care Project to support Universal Health Care (UHC) while IFMIS records reflects total transfers to the project of Kshs.72,195,151. No reconciliation has been provided for the variance of Kshs.54,644,936 between the financial statements and IFMIS records.

iii. The balance also includes an amount of Kshs.11,807,165 relating to capital grants to polytechnics. However, review of IFMIS records reflects that an amount of

Kshs.23,614,330 was transferred to these polytechnics. This results in an variance of Kshs.11,807,165. Although Management has explained that this arose due to an error in the IFMIS records, it is not clear whether the error was corrected. Further, no accountability documents from these polytechnics have been presented to support how the funds were used.

iv. Included in the transfers to other government entities are payments totalling Kshs.375,243,786. Review of IFMIS records revealed the payments were made to suppliers and staff irregularly charged to the transfers to other government entities item.

v. The statement of financial performance reflects nil transfers to the County's Emergency Fund. However, IFMIS payment records indicate that the County transferred funds amounting to Kshs.78,200,013 to the County Emergency Fund. The variance has not been explained or reconciled.

In the circumstances, the accuracy and completeness of transfers to other government entities amounting to Kshs.1,695,442,400 could not be confirmed.

5. Unsupported Accounts Payables – Retentions

Note 23 to the financial statements reflects a Nil balance in respect to retentions. Review of records provided by Management indicated that Kericho County Executive signed contracts with contractors for various projects out of which retention totalling to Kshs.103,427,224 was deducted. In addition, an amount of Kshs.48,853,468 in respect of retentions was paid to the contractors during the year under review. However, no outstanding amounts were disclosed in the financial statements. Further, supporting records such as deposit registers, cash book, bank statement and deposit register were not provided for audit review.

In the circumstances, it was not possible to confirm the accuracy, validity and completeness of the nil retentions reported in the financial statements.

6. Variance Between the LPO Amount and Invoice Amount

The statement of receipts and payments reflects total payments amounting to Kshs.7,552,817,987. An analysis of the LPOs/LSOs processed in IFMIS against the invoices generated revealed that included in the expenditure are twenty (20) invoices amounting to Kshs.14,309,270 that were billed, however, the amount was greater than the LPOs/LSOs amount all totalling to Kshs.8,968,734 resulting to overbilling of Kshs.5,340,536.

In the circumstances, the accuracy of expenditure amounting to Kshs.14,309,270 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kericho County Executive 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 statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.8,404,004,168 and Kshs.6,841,426,418 respectively resulting to an under-funding of Kshs.1,562,577,750 or 19% of the budget Similarly, the County Executive spent Kshs.7,552,817,987 against an approved budget of Kshs.8,404,004,168 resulting to an under-expenditure of Kshs.851,186,181 or 10% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Delay in Disbursement of Exchequer Releases

The statement of receipts and payments reflects exchequer releases totalling Kshs.5,916,211,733 as further disclosed in Note 1 to the financial statements. However, exchequer releases totalling Kshs.531,465,463 was received into the County Revenue Fund bank account from the National Treasury in July, 2022 after the end of the financial year.

The delayed receipt of the exchequer releases delayed implementation of the County Executive's projects and activities for the year under review.

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. Budget Allocation to the County Assembly

During the year, the County Assembly of Kericho had an approved budget of Kshs.747,795,857 which was equivalent to 8.8 % of the total revenue of the County Government of Kshs.8,404,004,168. This is contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent of the total revenue of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

In the circumstances, Management was in breach of the law.

2. Compensation of Employees

2.1 Non-Compliance with Law on Ethnic Composition

Review of the payroll for the month of June, 2022 revealed that the County executive had 2530 permanent employees out of whom 2280 or approximately 90% were from the local dominant community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, Management was in breach of the law.

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

Review of the County Executive Payroll revealed that, sixty-five (65) employees in the month of June, 2022 earned a net salary of less than a third (1/3) of their basic salary. This is contrary to Section C.1(3) of the County Public Service Human Resource Manual, 2013 and Section 19(3) of the Employment Act, 2007.The Management has not Provided an explanation for the failure to comply with the policy. This may expose the staff to pecuniary embarrassment.

In the circumstances, Management was in breach of the law.

2.3 Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of receipts and payments reflects compensation of employees and social security benefits expenditure of Kshs.2,624,354,948 and Kshs.162,703,533 respectively all amounting to Kshs.2,787,058,481 representing 41% of the total receipts of Kshs.6,841,426,418. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015

Consequently, Management was in breach of the law.

3. Unconfirmed Utilization of Leased Medical Equipment

Note 9 to the financial statements on other important disclosures notes to the financial statements reflects an amount Kshs.153,297,872 in respect of leasing of medical equipment and which was deducted at source. However, no records detailing their location, the working status of the equipment and the utilization report were provided for audit review.

In the circumstances, it was not possible to confirm the if the public obtained value for money on the leased medical equipment.

4. Legal Expenditure

Note 12 to the financial statements reflects an amount of Kshs.96,196,423 relating to other operating expenses, which includes an amount of Kshs.12,893,100 spent on legal fees. Review of case files and payments revealed that the amount was paid to various law firms for provision of legal services reported to have been provided to the County Executive. However, the amount paid could not be agreed with the approved rates in Schedule 6 of the Advocates Remuneration Order, 2014, which sets out the fees for instructions in suits.

In the circumstances, the public may not have obtained value for money on the resources amounting to Kshs.12,893,100 spent in the year on legal.

5. In-complete Works at Kapkatet Sub-County Hospital

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.2,045,727,326 and as disclosed under Note 17 to the financial statements. The expenditure includes an amount of Kshs.164,730,425 incurred on construction of buildings out of which a payment of Kshs.6,966,606 was in respect of construction of a medical store at Kapkatet Sub-County Hospital.

Physical verification of the project in the month of November, 2022 revealed that various works had not been completed as provided for in the bill of quantities yet they had been paid for. The incomplete works include supply and fixing of 420x460mm wash hand basin, fixing the terrazzo floor, shelves, ceiling of fridge area, plumbing works and electrical works. In addition, construction of the ram, loading area, access road with a gate and walk ways leading to work areas had not been completed yet they had already been paid for. No explanation from Management on the measures taken to ensure the contractor completes the outstanding works as per terms of contract was provided.

In the circumstances, the stakeholders may not obtain value for their resources in this project.

6. Construction of Surgical Ward at Roret Hospital

Note 17 to the financial statements reflects construction of buildings expenditure of Kshs.164,730,425 out of which a payment of Kshs.3,902,795 was towards a contract awarded to a firm at a contract sum of Kshs.7,805,790 for the proposed construction of surgical ward at Roret Hospital. Review of expenditure records and physical verification carried out in the month of November, 2022, revealed the following unsatisfactory matters.

i. A provisional and prime cost of Kshs.300,000 provided for as contingencies was not supported with a bill of quantities and utilization was not based on the engineers' site instructions.

ii. Manholes cover and frames were not done. In addition, there was no septic tank in place for use by the occupants of the new building.

iii. The bill of quantities approved box profile sheets of gauge 28 which are pre-painted while roofing was done using 30-gauge iron sheets and not 28-gauge iron sheets as per the Bills of Quantities.

In the circumstances, the county Government may not have obtained value for money in respect of Kshs.3,902,790 paid to the firm.

7. Pending Bills

As disclosed in Annex 2 to the financial statements, the County had pending bills amounting to Kshs.515,053,809 as at 30 June, 2022 which is an increase of Kshs.78,526,329 compared to Kshs. 467,619,691 as at 30 June, 2021. However, according to the supporting schedule provided, some of the pending bills have been outstanding since 2017 and only an amount totaling Kshs.16,893,689 was paid during the year under review. No reason has been provided for failure to settle the pending bills. This is contrary to Regulation 41(2) of Public Finance management (County Government) Regulations, 2015 which states that pending bills are to form the first charge to the subsequent period budget.

In the circumstances, Management was in breach of law.

8. Implementation of E-procurement System

During the period 2021/2022, the County Government tendered for supply of goods, works and services. However, the procurement department did not provide for audit a report on tenders awarded on the e-procurement system.

In the circumstances, value for money may not be realised fully in the use of the e-procurement and that Management was in breach of law.

9. Unserviceable Vehicles

Review of the motor vehicles registers revealed that sixty-eight (68) motor vehicles and twenty-three (23) motorcycles with an undetermined value were grounded due to various mechanical defects. In addition, there was no indication of whether there were plans to repair or dispose the unserviceable vehicles.

In the circumstances, the County Government did not obtain value from the unserviceable vehicles.

10. Failure to Construct Governor and Deputy Governor's Houses

The County Government of Kericho was required to allocate funds and prioritize construction of houses for the Governor and Deputy Governor on public land in accordance with the specifications therein, before the stated deadline. However, at the time of audit in August, 2022, the County Government of Kericho had not constructed the Governor's and Deputy Governor's houses. In addition, a review of the development budget for the financial years 2019/2020, 2020/2021 and 2021/2022 financial years revealed that there were no budgetary provisions for the construction of Governor's and the Deputy Governor's houses.

In the circumstances, Management was in breach of the SRC Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) of 20 May, 2019 and is likely to continue incurring expenditure on house rent for the Governor and his deputy contrary to the SRC circular.

11. Irregular Expenditure on Workshops and Retreats

Review of expenditure records revealed an expenditure totaling Kshs.3,741,750 was incurred on accommodation allowances and conference facilities for workshops to review CEC minutes in Kisumu; consultative meeting on budget in Mombasa and an ad hoc committee meeting in Nairobi that was discussing the collapse of an apartment building called TEBS View apartment that had collapsed in Kericho. This is contrary to Treasury Circular No.20/2015, Ref.No.ES 1/3 "J" (79) of 4/11/2015 paragraph 12 on workshops and retreats which requires that all workshops and retreats with majority participants drawn from one duty station, be held within the precincts of the duty station.

In the circumstances, Management was in breach of The National Treasury guidelines.

12. Irregular Funding of Council of Governors

During the year under review, the County Executive spent Kshs.943,770,780 in respect of use of goods and services for the year ended 30 June, 2022 which includes Kshs.2,839,500 relating to a transfer the Council of Governors. Although Management has explained that the amount paid was to cater for participants attending devolution conferences as registration fees, the expenditure was incurred in contravention of Section 37 of the Intergovernmental Relations Act, 2012 which stipulates that the Council's budget shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

In the circumstances, the County Executive was in breach of the law.

13. In complete Summary of Non-Current Asset Register

Annex 3 to the financial statements on summary of non–current assets register reflects assets balance as at 30 June, 2022 of Kshs.13,711,527,134 which comprise of historical cost balance brought forward from 2020/2021 of Kshs.11,665,138,928 and additions during the year amounting to Kshs.2,045,727,326. However, audit review of the asset register maintained revealed that land valued at Kshs.122,476,000 and buildings and structures valued at Kshs.3,259,172,269 were excluded,.

In addition, the non-current assets balance of Kshs.13,711,527,134 as at 30 June, 2022 as disclosed in the summary of non-current assets register is reported to include non-current assets inherited from the defunct local authorities. However, no documentary evidence was provided for audit confirming the existence and valuation of these assets as the exercise has not been finalized by the entities assigned the responsibility.

The Management was therefore in breach of the law.

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. Un-approved Policies and Guidelines

Review of the County Executive's governance environment, revealed that although the disciplinary manual, training policy, anti-corruption policy and the inter-county transfer policy have been formulated, drafted and validated through a stakeholders meeting, these policies have not been approved and published for implementation;

In the circumstances, the internal control over the areas the policies are to guide is ineffective.

2. Weak Controls on Management of Fuel, Oil and Lubricants Consumption

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.943,770,780 which includes payments totalling Kshs.32,565,542 incurred on purchase of fuel, oil and lubricants. Although monthly statements of accounts were received from the supplier, some departments did not maintain a fuel register against which the statements are reconciled and balances determined. Further, the Purchase orders and invoices attached did not indicate how much fuel was paid for.

In the circumstances, controls on purchase and use of fuel, were not effective.

3. Weak Controls on Cash and Bank

Review of cash and bank records established that entries to the manual cashbook were incomplete as particulars of the payments, voucher numbers, and allocations were not indicated.

In the circumstances, the internal controls over cash and bank records were not effective

4. Lack of Current Status on Returned Payments

Review of the payment transactions revealed that payments totalling to Kshs.52,168,191 were returned back to the County accounts as a result of missing information from the payees. However, the status of the returned amounts was not been provided.

In the circumstances, Management controls over payments may be ineffective.

5. Failure to Provide Status on Voided Transactions

The statement of receipts and payments reflects total payments amounting to Kshs.7,552,817,987. Review of expenditure analysis obtained from the Integrated Financial Management Information Systems, (IFMIS) revealed 478 payment transactions with a total expenditure of Kshs.416,317,296 had been voided during the year under review. Although management explained that the transactions were voided due to insufficient funds or postings into the wrong accounts, there was no documentary evidence provided to support authorization for voiding of the transactions which had been approved and funded by the Controller of Budget. In addition, the details of the payments made in place of those that were voided together with commensurate approvals from Controller of Budget were not provided for audit review.

In the circumstances, the accuracy and completeness of payments made during the year could not be ascertained.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 controls 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 ability to continue to sustain its services, disclosing, as applicable, matters related 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 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 governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non- compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability 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 continue to sustain its services.

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

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

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

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 April, 2023

7. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	5,916,211,733	5,843,223,000
Proceeds from Domestic and Foreign Grants	2	231,244,026	707,835,484
Transfers from Other Government entities	3	-	162,252,168
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	693,663,276	595,976,653
Returned CRF issues	10	307,383	431,169
TOTAL RECEIPTS		**6,841,426,418**	**7,309,718,474**
PAYMENTS			
Compensation to Employees	11	2,624,354,948	2,505,728,072
Use of goods and services	12	943,770,780	859,228,653
Subsidies	13	-	-
Transfers to Other Government Entities	14	1,695,442,400	1,336,082,313
Other grants and transfers	15	80,819,000	65,344,669
Social Security Benefits	16	162,703,533	116,557,084
Acquisition of Assets	17	2,045,727,326	2,195,015,928
Finance Costs, including Loan Interest	18		-
Repayment of principal on Domestic & Foreign borrowing	19		-
Other payments	20		-
TOTAL PAYMENTS		**7,552,817,987**	**7,077,956,719**
SURPLUS/DEFICIT		**(711,391,569)**	**231,761,755**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Consolidated financial statements were approved on _____ 2022 and signed by:

.....

Name: GEORGE KIRER

Chief Officer- Finance

ICPAK: 9499

.....

Name: FERNANDES KORIR

Head of Treasury

ICPAK Member Number: 13966

Proceeds from domestic borrowings	4	-	-
Proceeds from foreign borrowings	5	-	-
Repayment of principal on domestic & foreign borrowing	19		-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalent		**(758,366,382)**	**282,966,708**
Cash and cash equivalent at beginning of the year	21	**1,289,414,912**	**1,006,448,204**
Cash and cash equivalent at end of the year	21	**531,048,530**	**1,289,414,912**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Consolidated financial statements were approved on _____ 2022 and signed by:

.....

Name: GEORGE KIPKER
Chief Officer Finance
ICPAK: 9499

.....

Name: FERNANDES KORIR
Chief Officer Finance
ICPAK Member Number 13966

10. Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	Utilization Difference	% of Utilization
	a	b	C=(a+b)	D	E=c-d	d/c
	Kshs	Kshs	Kshs	Kshs		%
RECEIPTS						
Exchequer releases	6,430,664,924	-	6,430,664,924	5,916,211,733	514,453,191	92.0
Proceeds from Domestic and Foreign Grants	552,053,791	242,564,479	794,618,270	231,244,026	563,374,244	29.1
Transfers from Other Government Entities	162,252,169	(98,683,162)	63,569,007	-	63,569,007	
Proceeds from Domestic Borrowings			-	-		
Proceeds from Foreign Borrowings			-	-		
Proceeds from Sale of Assets / Insurance Compensation		5,800,000	5,800,000	-	5,800,000	
Reimbursements and Refunds				-		
Returns of Equity Holdings				-		
County Own Generated Receipts	494,054,000	348,582,240	842,636,240	693,663,276	148,972,964	82.3
Returned CRF issues (county Assembly)	-		-	307,383	(307,383)	
Fund Balance B/F	1,217,913,597	(951,197,869)	266,715,728		266,715,728	

TOTAL	**8,856,938,481**	**(452,934,312)**	**8,404,004,169**	**6,841,426,418**	**1,562,577,751**	81.4
PAYMENTS						
Compensation of Employees	3,426,680,756	(587,142,959)	2,839,537,797	2,624,354,948	215,182,849	92.4
Use of goods and services	1,109,612,135	(51,194,741)	1,058,417,394	943,770,780	114,646,614	89.1
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	1,052,305,710	796,460,902	1,848,766,612	1,695,442,400	153,324,212	91.7
Other grants and transfers	114,579,000	4,000,000	118,579,000	80,819,000	37,760,000	68.2
Social Security Benefits	66,153,040	11,092,319	77,245,359	162,703,533	(85,458,174)	210.6
Acquisition of Assets	3,087,607,840	(626,149,834)	2,461,458,006	2,045,727,326	415,069,799	83.1
Finance Costs, including Loan Interest	-		-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-		-	-	-	
Other Payments	-		-		-	
TOTAL	**8,856,938,481**	**(452,934,313)**	**8,404,004,168**	**7,552,817,987**	**850,525,300**	**90**
Surplus/(Deficit)				**(711,391,569)**		

Notes

(a) The over utilization of 210% under social security benefits relates to the payment of laptrust, lapfund, Nssf and gratuity which relates to compensation of employees

The County Executive's financial statements were approved on _____ 2022 and signed by:

.....

Name: GEORGE KIRER.

Chief Officer Finance

ICPAK. 9499

.....

Name: FERNANDES KORIR

Head of Accounting Services

ICPAK Member Number: 13966

11. Statement of Comparison of Budget & Actual Amounts:: Recurrent

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis*	Utilization Difference	% of Utilization
	a	b	C=(a+b)	d		d/c
	Kshs	Kshs	Kshs	Kshs		
RECEIPTS						
Exchequer releases	4,244,268,490	(962,120,118)	3,282,148,372	2,714,041,756	568,106,616	82.7
Proceeds from Domestic and Foreign Grants			-			
Transfers from Other Government Entities			-			
Proceeds from Domestic Borrowings			-			
Proceeds from Foreign Borrowings			-			
Proceeds from Sale of Assets / Insurance Compensation		5,800,000.00	5,800,000.00	-	5,800,000	
Reimbursements and Refunds			-			
Returns of Equity Holdings			-			
County Own Generated Receipts	494,054,000	348,582,240	842,636,240	692,664,130	149,972,110	82
Returned CRF issues			-	307,383	(307,383)	
Fund Balance B/F					-	

TOTAL	**4,738,322,490**	**(607,737,878)**	**4,130,584,612**	**3,407,013,269**	**723,571,343**	82.4
PAYMENTS						
Compensation of Employees	3,426,680,756	(587,142,959)	2,839,537,797	2,624,354,948	215,182,849	92.4
Use of goods and services	1,047,069,410	11,347,984	1,058,417,394	943,770,780	114,646,614	89.1
Subsidies	-		-			
Transfers to Other Government Units	-	-	-	-	-	
Other grants and transfers	114,579,000	4,000,000	118,579,000	80,819,000	37,760,000	68
Social Security Benefits	66,153,040	11,092,319	77,245,359	162,703,533	(85,458,174)	210
Acquisition of Assets	83,840,284	(47,035,222)	36,805,062	19,362,288	17,442,774.	53
Finance Costs, including Loan Interest			-			
Repayment of principal on Domestic and Foreign borrowing			-			
Other Payments			-			
TOTAL	**4,738,322,490**	**(607,737,878)**	**4,130,584,612**	**3,830,349,668**	**299,574,063**	**93**
				(423,336,399)		

The County Executive's financial statements were approved on _____ 2022 and signed by

.....

Name: GEORGE KIRER.

Chief Officer Finance

ICPAK: 9499

.....

Name: FERNANDES KORIR

Head of Accounting Services

ICPAK Member Number: 13962

12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilization Difference	% of Utilization
	a	b	C=(a+b)	d		d/c
	Kshs	Kshs	Kshs	Kshs		
RECEIPTS						
Exchequer releases	2,186,396,434	962,120,117	3,148,516,551	3,148,516,551	(0)	100
Proceeds from Domestic and Foreign Grants	552,053,791	242,564,479	794,618,270	231,244,026	563,374,244	29
Transfers from Other Government Entities	162,252,169	(98,683,162)	63,569,007	54,652,572	8,916,435	86
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets / Insurance Compensation				-	-	
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated Receipts						
Returned CRF issues						
Fund Balance B/F	1,217,913,597	(951,197,869)	266,715,728	-	(266,715,728)	0.0
TOTAL	**4,118,615,991**	**154,803,565**	**4,273,419,556**	**3,434,413,149**	**305,574,951**	80
PAYMENTS						

Compensation of Employees						
Use of goods and services						
Subsidies	-		-			
Transfers to Other Government Units	1,052,305,710	796,460,902	1,848,766,612	1,695,442,400	153,324,212	92
Other grants and transfers						
Social Security Benefits	-		-			
Acquisition of Assets	3,066,310,281	(641,657,337)	2,424,652,944	2,027,025,919	(397,627,025)	84
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTAL	**4,118,615,991**	**154,803,565**	**4,273,419,556**	**3,722,468,319**	**(244,302,814)**	**87**
				(288,055,170)		

The County Executive's financial statements were approved on _____ 2022 and signed by:

.....

Name: GEORGE KIRER

Chief Officer Finance

ICPAK: 9499

.....

Name: FERNANDES KORIR

Head of Accounting Services

ICPAK Member Number: 13966

13. Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Supplementary 2 Estimates FY 2021/22 (Kshs.)	Expenditure 1/7/201-30/06/22 (Kshs.)	Variance (Kshs.)	Absorption (% Total Expenditure to Approved Estimates)	Remarks
		A	B	C=A-B	D=B/A*100	
County Coordination Services	County Coordination Services	148,113,284	131,989,001	16,124,283	89.11%	
Public sector advisory services	Economic and Social Advisory Service	-	-	-	0.00%	
Sub Total		**148,113,284**	**131,989,001**	**16,124,283**	89.11%	
Administration, Planning and Support Services.	Administration Services.	450,104,082	291,374,481	158,729,601	64.73%	
Administration, Planning and Support Services.	Monitoring Budget Implementation and Reporting	36,075,639	27,938,676	8,136,963	77.44%	
Public Finance Management	Budget Formulation co-odination and management	350,511,676	138,580,782	211,930,894	39.54%	
Audit Services	County Audit	9,950,000	7,954,621	1,995,379	79.95%	

Sub Total		**846,641,397**	**465,848,561**	**380,792,836**	55.02%	
Policy, Strategy and Management of Agriculture	Development of Agricultural Policy, Legal & Regulatory framework.	37,452,435	24,305,274	13,147,161	64.90%	
Crop Development and Management	Agriculture Extension Services	544,127,994	415,811,639	128,316,355	76.42%	
Livestock Resource Management and Development	Livestock Disease Management and Control.	11,106,381	9,109,638	1,996,743	82.02%	
Livestock Resource Management and Development	Livestock Production and Extension Services	52,000,523	32,260,290	19,740,233	62.04%	
Fisheries development	Management and Development of Capture Fisheries	7,762,998	1,303,642	6,459,356	16.79%	
Sub Total		**652,450,331**	**482,790,483**	**169,659,848**	74.00%	
Environment policy development and coordination	Planning Coordination Policy and Administrative Services	175,418,651	151,499,095	23,919,556	86.36%	

Water supply services	Rural Water Supply	295,382,366	282,122,175	13,260,191	95.51%	
Sub Total		**470,801,017**	**433,621,271**	**37,179,746**	92.10%	
General Administration & planning services.	Policy Development and Administration	272,251,091	257,879,672	14,371,419	94.72%	
Basic Education	Early Childhood Development Education	171,298,939	171,298,939	-	100.00%	
Gender and Social Development	Social Welfare Services/Social Infrastructure Development	22,799,998	17,669,642	5,130,356	77.50%	
Youth development and empowerment services	Youth development (YP) Training	55,909,040	49,136,058	6,772,982	87.89%	
Sub Total		**522,259,068**	**495,984,311**	**26,274,757**	94.97%	
Curative Health	Administration and Planning	1,705,104,024	1,559,815,303	145,288,721	91.48%	
Curative Health	Hospital(curative)Services	-	-	-		

Preventive and Promotive Health	Preventive Medicine and Promotive Health	1,337,816,607	1,285,237,405	52,579,202	96.07%	
Sub Total		**3,042,920,631**	**2,845,052,708**	**197,867,923**	93.50%	
Administration and support services	General Administration and Planning	125,563,278	296,465,307	(170,902,029)	236.11%	
Housing Development and Human Resource	Housing Development	47,044,359	40,295,416	6,748,943	85.65%	
Land policy and planning	Development Planning and Land Reforms	63,900,008	41,634,313	22,265,695	65.16%	
Land policy and planning	Land Use Planning	6,102,443	6,102,443	0	100.00%	
Sub Total		**242,610,088**	**384,497,479**	**(141,887,391)**	158.48%	
Transport Management and safety	General Administration Planning and Support Services	83,550,000	79,669,543	3,880,457	95.36%	
Infrastructure, Roads and Transport	Rehabilitation of Road	950,728,39P5	867,652,024	83,076,371	91.26%	

Infrastructure, Roads and Transport	Maintenance of Roads and Bridges/Periodic Maintenance	16,106,317	10,791,534	5,314,783	67.00%	
Sub Total		**1,050,384,712**	**958,113,101**	**92,271,611**	91.22%	
Trade development and investment	Fair trade Practices and Consumer Protection (weight & measures)	73,835,176	69,111,447	4,723,729	93.60%	
Trade development and investment	Administrative and Support Services.	18,125,061	11,910,194	6,214,867	65.71%	
Cooperative development and management	Cooperative Advisory & Extension Services.	33,966,870	28,500,212	5,466,659	83.91%	
Tourism development and marketing	Local Tourism Development.	3,000,000	3,000,000	-	100.00%	
Sub Total		**128,927,107**	**112,521,852**	**16,405,255**	87.28%	
Information & Communication Service	News and Information Services	66,216,581	61,227,089	4,989,492	92.46%	
Information & Communication Service	ICT and BPO development services	27,876,262	33,813,380	(5,937,118)	121.30%	

Sub Total		**94,092,843**	**95,040,470**	**(947,627)**	101.01%	
Administration of Human Resources and Public Service	Establishment ,Appointment, Discipline and Board Management.	65,415,254	63,465,850	1,949,405	97.02%	
Sub Total		**65,415,254**	**63,465,850**	**1,949,405**	97.02%	
Administration of Human Resources and Public Service	General Administratio n, Planning and Support Services	306,029,266	282,903,455	23,125,811	92.44%	
Administration of Human Resources and Public Service	Human Resource Development	85,563,313	70,546,217	15,017,096	82.45%	
Sub Total		**391,592,579**	**353,449,672**	**38,142,907**	90.26%	
Kericho County Assembly		**747,795,857**	730,443,231	**17,352,626**	97.68%	
County Executive Grand Total		**8,404,004,168**	**7,552,817,987**	**851,186,181**	89.87%	

14. Significant Accounting Policies

The key 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 Kericho 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) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

ii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement od receipts and payments when the related monies from the sale are received by the entity.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

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.

Significant Accounting Policies (Continued)

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 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.

5. 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. Details of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

6. 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.

7. Imprests and Advances

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.

8. Third Party Deposits and Retention

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.

9. 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.

Significant Accounting Policies (Continued)

10. 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.

11. 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) 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

b) 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.

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.

Significant Accounting Policies (Continued)

12. 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.

13. 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 june 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was 2 number of 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.

14. Comparative figures

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

15. 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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. Related Party Transactions

Related party means parties are related if one party has the ability to:

a) Control the other party or
b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

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15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases For Quarter 1	1,061,059,713	462,723,000
Total Exchequer Releases For Quarter 2	1,607,666,232	1,775,565,000
Total Exchequer Releases For Quarter 3	1,061,059,713	887,782,500
Total Exchequer Releases For Quarter 4	2,186,426,075	2,717,152,500
Total	**5,916,211,733**	**5,843,223,000**

2. Proceeds from Domestic and Foreign grants

Name of Donor	Amount in foreign currency	2021-2022	2020-2021
		Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)			
DANIDA - Universal Healthcare in Devolved Units Programme		5,960,625	15,300,000
World Bank – THUSCP		75,443,658	94,200,416
National Agricultural & Rural Inclusive Growth Project (NARIGP)			-
Kenya Devolution Support Programme		-	147,491,953
Youth Polytechnic support grant		-	22,444,894
Abolishment of user fees in health centres and dispensaries		-	18,048,789
Kenya Urban Support Programme		-	139,378,504
Agriculture Sector Development Support Project (ASDSP)		19,413,897	12,277,792
Kenya Climate Smart Agriculture Project (KCSAP)		130,425,846	258,693,136
Grants received from Multilateral Donors (International Organisations)			
Total		**231,244,026**	**707,835,484**

3. Transfers from Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers from Central Government entities		
RMLF	-	162,252,168
Total	**-**	**162,252,168**

4. Proceeds from Domestic Borrowings

Description	2021-2022	2020-2021
	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	-	-

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Foreign Borrowing – Drawdowns through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. Proceeds from Sale of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles And Transport Equipment	-	-
Receipts from the Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. Reimbursements and Refunds

Description	2021-2022	2020-2021
	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 Organisations	-	-
Reimbursement within Central Government	-	-
Total	-	-

(Give a brief description on what the refunds relate to)

8. Returns of Equity Holdings

Description	2021-2022	2020-2021
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

(State briefly from which entities dividends or interest is derived from)

9. County Own Generated receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Interest received	-	-
Profits and dividends	2,000,000	-
Rent	-	-
Plan approvals	24,584,136	6,527,766
Property income	61,621,999	-
Sales of market establishments	-	-
Receipts from administrative fees and charges	5,604,590	-
Receipts from administrative fees and charges - collected as AIA	-	-
Receipts from incidental sales by non-market establishments	4,359,350	-
Receipts from sales by non-market establishments	-	-
Receipts from sale of incidental goods	-	-
Fines, penalties and forfeitures	248,250	513,207
Receipts from voluntary transfers other than grants	-	-
Business permits	56,578,039	63,608,000
Liquor Licence	121,670	
Cess	2,958,173	6,863,442
Poll rates	-	70,226,160
Plot rents	1,396,976	1,923,769
Local levies	-	-
Administrative services fees	-	45,534,399
Various fees	-	-
County' natural resources exploration	3,021,900	2,819,000

Description	2021-2022	2020-2021
Sales of county assets	-	-
Lease / rental of county's infrastructure assets	-	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr. repayment)	-	-
Long term loans (over 3 yr. repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Receipts from financial assets loan	-	-
Market/trade centre fee	18,237,000	21,408,170
Vehicle parking fees	38,761,510	23,942,580
Housing	8,462,056	7,590,140
Social premises use charges	118,000	215,500
School fees	-	-
Education receipts	-	-
Public health services	4,409,552	4,118,503
Public health facilities operations	448,863,635	335,706,478
Environment & conservancy administration	10,834,900	-
Slaughter houses administration	1,464,240	1,445,800
Water supply administration	-	1,131,400
Sewerage administration	-	-
Health & sanitation fees	17,300	-
Technical services fees		
External services fees		2,402,339
Other miscellaneous receipts	-	-
Total own generated funds	**693,663,276**	**595,976,653**

10. Returned CRF Issues

	2021-2022	2020-2021
	Kshs	Kshs
Recurrent Account	-	-
Recurrent Account-Assembly	307,383	128,440
Development Account-Assembly	-	302,729
Deposit Account	-	-
Total	**307,383**	**431,169**

N/B The refunds relates to return to crf for county assembly

11. Compensation of Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	984,941,864	1,387,691,251
Basic wages of temporary employees	406,733,411	29,981,743
Personal allowances paid as part of salary	1,232,479,272	1,088,055,078
Personal allowances paid as reimbursements	200,400	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**2,624,354,948**	**2,505,728,072**

Notes to the Financial Statements (Continued)

12. Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	41,341,690	36,238,873
Communication, supplies and services	3,889,708	6,092,864
Domestic travel and subsistence	223,798,735	76,511,278
Foreign travel and subsistence	5,337,671	2,406,255
Printing, advertising and information supplies & services	18,778,125	43,035,547
Rentals of produced assets	7,812,219	12,660,720
Training expenses	78,066,222	24,113,370
Hospitality supplies and services	54,332,545	104,237,377
Insurance costs	95,084,987	81,257,356
Specialized materials and services	223,384,153	275,596,805
Office and general supplies and services	29,932,920	49,590,025
Fuel, oil and lubricants	32,565,542	37,760,809
Other operating expenses	96,196,423	69,999,962
Routine maintenance – vehicles and other transport equipment	30,036,820	23,343,167
Routine maintenance – other assets	3,213,020	16,384,244
Total	**943,770,780**	**859,228,652**

Notes to the Financial Statements (Continued)

13. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations		
(Insert Name)	-	-
Subsidies to Private Enterprises		

14. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to County Government entities		
County Assembly	730,443,231.00	689,331,476
Level 2/3 FIF Transfers	122,728,924.00	
Kericho County Refferal Hospital	237,086,912.00	166,721,557
Sigowet Sub-County Hospital	40,818,870.00	18,320,214
Kipkelion Sub-County Hospital	4,638,960.75	4,154,718
Roret Sub-County Hospital	12,817,385.00	5,407,839
Kapkatet County Hospital	137,340,404.00	91,718,368
Londiani Sub-County Hospital	44,738,722.44	22,591,969
Fortenan Sub-County Hospital	18,079,126.70	9,736,209
Grants to Kericho Municipal Board	14,000,000.00	12,000,000
Grants to Litein Municipal Board	12,000,000.00	12,000,000
DANIDA	9,810,625.00	15,300,000
THS-UHC(Transformative Health System)	17,550,215.00	81,849,397
Grants to Facilities not supported by DANIDA	9,600,000.00	10,107,980
Grant to Tililbei water and Sanitation Company (TILILWASCO) and Kericho water and Sanitation Company	25,000,000.00	15,000,000
Kericho County Climate Smart Agriculture Project	202,385,085.00	145,514,512
Capital grants to polytechnics	11,433,082.00	22,866,129
ASDSP II	26,922,068.00	13,461,945
user fee reimbursement	18,048,789.00	-
Total	**1,695,442,400**	**1,336,082,313**

Notes to the Financial Statements (Continued)

15. Other Grants and Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and Other Educational Benefits	80,819,000	13,144,656
Emergency Relief and Refugee Assistance	-	52,200,013
Total	**80,819,000**	**65,344,669**

16. Social Security Benefits

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	7,286,209.90	12,470,400
Gratuity	24,911,805.34	
Social security benefits	-	104,086,684
Nssf	11,263,200.00	-
Lapfund	88,099,724.20	-
Laptrust	31,142,593.81	-
Total	**162,703,533**	**116,557,084**

Notes to the Financial Statements (Continued)

17. Acquisition of Assets

	2021-2022	2020-2021
Non-financial assets	**Kshs**	**Kshs**
Purchase of buildings	-	-
Construction of buildings	164,730,425	187,985,135
Refurbishment of buildings	53,476,680	30,825,747
Construction of roads	729,816,236	775,900,600
Construction and civil works	622,327,046	530,028,661
Overhaul and refurbishment of construction and civil works	-	-
Water supplies and sewerage	243,638,175	297,331,007
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	1,061,379	17,000
Purchase of office furniture and equipment	16,474,037	17,639,086
Purchase of ICT equipment	22,938,231	9,346,507
Purchase of specialized plant, equipment and machinery	101,130,315	107,768,703
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	13,678,781	4,425,950
Research, studies, project preparation, design & supervision	21,803,449	17,606,784
Rehabilitation of civil works	54,652,572	209,840,748
Acquisition of strategic stocks and commodities		-
Acquisition of land		6,300,000
Acquisition of intangible assets		-
Sub-total non-financial assets	**2,045,727,326**	**2,195,015,928**
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Sub- total financial assets	-	-
Total non- financial and financial assets	**2,045,727,326**	**2,195,015,928**

Notes to the Financial Statements (Continued)

18. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	-
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

19. Repayment of Principal on Domestic Lending and On-Lending

	2021-2022	2020-2021
	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

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

Notes to the Financial Statements (Continued)

21. Cash and Bank Balances

21A. Bank Balances

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts etc.	Ex. rate (if in foreign currency)	2021-2022	2020-2021
				Kshs	Kshs
Kericho County Development account-CBK A/c no.1000171267	294,523,177	Development		88,655	214
Kericho County Recurrent account-CBK A/c no.1000171308	345,380,414	Recurrent		13,287	523,284
Kericho County-Revenue Account-CBK Account No 1000171677	526,223,406	Recurrent		712,318	453,650,961
Kericho County Deposit Account-CBK A/c no.1000239678	46,697,176	Deposit		43,744,097	90,718,910
Kericho County revenue collection account-KCB A/c no.1140754297	11,800,481	Recurrent		69,299	252,177
Kericho County Special Purpose account-CBK A/c no.1000343567	4,000,066	Development		2,210,672	22,250,280
Kericho County Road Maintenance fuel levy fund Account-CBK A/c no.1000360437	8,916,435	Development		8,916,435	63,569,007
Kericho County Climate Smart Agriculture account-CBK A/c no.1000360445	77,095,610	Development		1	173,770
Kericho County Education Special Purpose account-CBK A/c no.1000367938	3,458,459	Development		3,458,459	14,891,541
Kericho County Kenya Urban Support Program account-CBK A/c no.1000366408 (Development Grant)	66,394,492	Development		-	-
Kericho County salary Control account-KCB A/c no.1149601531	1,855,040	Recurrent		3,925,329	1,148,821
Kericho County Donation Account-Equity A/c no 280263407182	8,090	Recurrent		8,090	267,670

Kericho County Agricultural Sector Development support project account-1000366397	26,371,644	Development		2,500,001	1
Kericho County Agricultural Sector Development support project account-National Bank A/c no.'01060205856700	161,295	Development		32,796,734	27,080,004
Kericho County Kenya Urban Institutional Grant Account A/c no.1000389257	-	Recurrent		-	-
Kericho County Climate Smart Agriculture Project Account-National Bank of Kenya A/c no. '0160205806100	12,126,072	Development		96,621,978	208,014,623
Kericho Municipality KUSP UDG Fund Account A/c no. 1261527399	145,716,319	Development		195,542,885	308,876,130
Kericho County KUSP UIG fund Account A/c no.1261527461	99	Development		99	1,064
KDSP Grant SPA account A/c no. 1000439084	144,443,814	Development		112,931,041	74,464,060
Kericho County Health Operation A/c no. 1000521791	136,635,665			3,949,716	-
Kericho County primary health care A/c no.1000570188	-			27,713	-
Kericho County Health Emergency Account-Co-operative Bank A/c no.11411752085900	28,783	Recurrent		28,783	1,973,883
Health Facilities (Annex 5)	48,850,125	Recurrent		12,146,441	11,635,624
Health Centres and Dispensaries (Annex 6)	12,399,181	Recurrent		11,356,498	9,922,888
Total	**1,913,085,841**			**531,048,530**	**1,289,414,912**

21. B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

22. Outstanding imprests and advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance Accounts	-	-
Total		-

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

Notes to the Financial Statements (Continued)

23. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	43,744,098	90,718,910
Retentions	-	-
Total	**43,744,098**	90,718,910

24. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	1,289,414,912	1,006,435,205
Cash in hand		13,000
Accounts Receivables		-
Accounts Payables	(90,718,910)	-39,513,959
Total	**1,198,696,002**	**966,934,246**

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 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (*Specify*)	-	-	-
Total	-	-	-

Notes to the Financial Statements (Continued)

26. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1st July (A)	-	-
Imprest and Advances As At 30th June (B)	-	-
Increase)/ Decrease In Imprest and Advances (C=(B-A))	-	-

(Receivable as at 1St July for FY 2020/21 should be the same as receivable as at 30th June for FY 2021/22)

27. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	90,718,910	39,513,958
Deposits and Retention as at 30th June (B)	**43,744,098**	90,718,910
Increase/ (Decrease) in Deposits and Retentions C= B-A	**-46,974,812**	**51,204,952**

(Payables as at 1St July for FY 2020/21 should be the same as Payable as at 30th June for FY 2021/22)

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of Buildings	99,362,236	-	-	83,046,870
Construction of Civil Works	186,580,028	-	-	247,699,970
Supply of Goods	66,999,059	-	-	66,420,736
Supply of Services	114,678,369	-	-	117,886,231
Total	**467,619,692**	-	-	**515,953,810**

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Amounts due to National Government entities	21,500,000	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts Due to third parties	-	-	-	-
Total	**21,500,000**	-	-	-

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. External Assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

Other Important Disclosures (Continued)

a) **External assistance relating to loans and grants**

	FY 2021-2022	FY 2020-2021
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 2021-2022	FY 2020-2021
Description		**Kshs**	**Kshs**
Undrawn External Assistance – Loans		-	-
Undrawn External Assistance – Grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare *objective, Emergency relief, Trading activities etc.)*

Other Important Disclosures (Continued)

d. Non-monetary external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

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 2021-2022	FY 2020-2021
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 2021-2022	FY 2020-2021
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 2021-2022	FY 2020-2021
	Kshs	Kshs
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 & 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

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation		78,393,253
Transfers to Related Parties		
Transfers to County Assembly	730,443,231	689,331,476
Transfers to other County Government entities	26,000,000	24,000,000
Transfers to Water Service Providers	25,000,000	15,000,000
Transfers to Development Projects	-	-
Transfers to National Government Entities	-	-
Transfers to Non Reporting entities like Schools and Health Facilities	-	-
Total Transfers to Related Parties	**781,443,231**	**728,331,476**
Transfers from Related Parties		
Transfers from the Exchequer	5,916,211,733	5,843,223,000
Transfers from MDAs	-	-
World Bank Health Grant	-	94,200,415
Youth Polytechnics	-	22,444,894
Total Transfers from Related Parties	**5,916,211,733**	**5,959,868,309**

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.

Other Important Disclosures (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kabianga Tea Farm Ltd.	2013	Sosiot	Chief Officer Agriculture
Kericho Water and Sewerage Company	2013	Kericho	Chief Officer-Water
Tililbei Water and Sewerage Company	2013	Kericho	Chief Officer-Water
Mortgage Fund	2016	Kericho	Chief Officer-Finance
Car loan Fund	2016	Kericho	Chief Officer-Finance
Emergency Fund	2014	Kericho	Chief Officer-Finance
Bursary Fund	2014	Kericho	Chief Officer-Education
Enterprise Fund	2014	Kericho	Chief Officer-Trade
Alcoholic Drinks Funds	2014	Kericho	Chief Officer-Trade
Kericho Municipal Board	2019	Kericho	Chief Officer-Lands
Litein Municipal Board	2019	Kericho	Chief Officer-Lands

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has be 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)	2021-2022	2020-2021
			Kshs	**Kshs**
KCB, Account No. 1140754297. & Kshs.	69,299	-	69,299	252,176.72
Name Of Bank, Account No. & Currency	-	-	-	-
Name Of Bank, Account No. & Currency	-	-	-	-
Total	-	-	-	-

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts 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 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872.

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Xxx Against The Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising From Ppps	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (Note 3)	-	-
Other Donations For Covid-19 Received Directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	-
Purchase Of Beds And ICU Units	-	-
Subsidies To The Community	-	-
Payment Of Hospital Bills	-	-
Donations To Schools And Other Institutions	-	-
Other Expenses (Specify)	-	-
Total Payments	**(1,945,100)**	**(114,254,117)**
Balance In The Covid 19 Fund	**28,783**	**1,973,883**

16. Progress on Follow Up on Prior Year Auditor's Recommendation

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

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td>1.1</td><td>Unsupported Payments

As disclosed in Note 11 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' balance of Kshs.2, 505,728,072. However, the supporting schedules provided reflected an amount of Kshs.2, 622,285,156 resulting to a variance of Kshs.47, 607,350. Although the management explained the variance to be as a result of Kshs.12,470,400 in respect of NSSF, Kshs.13,320,268 in respect of Gratuity and Kshs.21,816,682 in respect of LAPTRUST, no details were provided to support the payments.</td><td>The management provided details relating to NSSF, LAPTRUST and GRATUITY.<table><tr><th>DETAILS</th><th>AMOUNT(KSHS)</th></tr><tr><td>NSSF</td><td>12,470,400</td></tr><tr><td>GRATUITY</td><td>13,320,267.51</td></tr><tr><td>LAPTRUST</td><td>21,816,681.95</td></tr><tr><td>TOTAL</td><td>47,607,350</td></tr></table></td><td>Resolved</td><td>N/A</td></tr>
</table>

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)*
1.2	**Delay in Remittance of Statutory Deductions** In addition, analysis of statutory deduction and bank payment details provided revealed that employee statutory deductions in respect of NHIF amounting to Kshs.29, 228,450 and NSSF totalling to Kshs.4, 139,200 were not remitted on time to the respective statutory body's contrary to Section 18 (1) of the NHIF Act, (2012) and Section 27 (1) of the National Security Fund Act, 2013 Rules. In the circumstance, the management breached the law and accuracy and completeness of the compensation of employees balance of Kshs.2,505,728,072 for the year ended 30 June, 2021 could not be ascertained	The Management gave reasons that statutory deduction in respect of NHIF and NSSF were not remitted on time for some months due to late exchequer releases.		
2.1	**Inaccuracy in Utilities Supplies and Services** As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects use of goods and services balance of Kshs.859, 228,653. Included in this amount is Kshs.36,238,873 relating to utilities supplies and services while supporting	The variance of kshs 3,086,758 was reconciled as below schedule	Resolved	N/A

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>schedules and ledgers reflect a balance of Kshs.39,325,631 resulting to a variance of Kshs.3,086,758 that has been explained as covid related expense.

In the circumstance, validity, accuracy and completeness of the utilities supplies and services balance of Kshs.3, 086,758 for the year ended 30 June, 2021 could not be confirmed.</td><td><table><tr><th>Initial ledger</th><th>Add Covid 19 related expenses</th><th>Less Journals Passed to correct misclassification</th><th>Final Figure</th></tr><tr><td>39,325,631</td><td>6,192,973</td><td>(9,279,730)</td><td>36,238,873</td></tr></table></td><td></td><td></td></tr>
<tr><td>2.2</td><td>Unsupported Foreign Travel and Subsistence

The use of goods and services balance of Kshs.859, 228,653 includes foreign travel and subsistence amounting to Kshs.2, 406,255 as disclosed in Note 12 to the financial statements. However, copies of passports, stamped visas, boarding passes and authority</td><td>The supporting documents for foreign travel were availed for audit verification</td><td>Resolved</td><td>N/A</td></tr>
</table>

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)*
	to travel to support the expenditure were not provided for review. In the circumstance, the validity, accuracy and completeness of the foreign travel and subsistence balance of Kshs.2, 406,255 for the year ended 30 June, 2021 could not be confirmed.			
2.3.1	**Hospitality Supplies and Services** The statement of receipts and payments reflects a balance of Kshs.859,228,653 under use of goods and services which includes Kshs.104,237,377 relating to hospitality supplies and services out of which payments totalling Kshs.4,309,980 were not provided.	The supporting documents were availed for audit verification	Resolved	N/A
2.3.2	**Inaccuracies in Specialized Materials and Services**	The supporting documents have been availed for audit verification.		

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)*
	Further, the use of goods and services includes specialised materials and services balance of Kshs.275, 596,805 while the ledger reflects an amount of Kshs.79, 670,633.60 resulting to a variance of Kshs.195, 926,171.40 which has not been reconciled or explained. In addition, the expenditure of Kshs 275,596,805 includes an amount of Kshs.62, 412,195 whose support was not provided. In the circumstances, validity, accuracy and completeness of the hospitality supplies and services amount of Kshs.4,309,980 and the specialised materials and services balance of Kshs.275,596,805 for the year ended 30 June, 2021 could not	Further the expenditure to variance of kshs 195,926,171.40 which comprises of Covid 19 expenditure of kshs 46,279,757 and kshs 149,646,415 for hospitals have been provided for audit verification.		
2.4	**Inaccuracies in the Use of Goods and Services** As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.859, 228,653 under use of goods and services. However, variances were noted between the figures in the financial statements and the supporting ledgers as detailed below:	The variances noted above were due to misclassifications however the signed journals that were passed have been availed for audit verification		

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)*
	Item	**FS Figure (Kshs.)**	**Ledger Figure (Kshs.)**	**Variance (Kshs.)**			
	Communication, Supplies and Services	6,092,864	5,642,864	450,000			
	Domestic Travels and Subsistence	76,511,278	62,705,141	13,806,137			
	Printing, Advertising and Information Supplies and Services	43,035,547	41,725,600	1,309,947			
	Rentals of	12,660,720	13,927,820	(1,267,100)			

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)
	Produced Assets						
	Training Expenses	24,113,370	19,949,543	4,163,827			
	Hospitality Supplies and Services	104,237,377	49,372,149	54,865,228			
	Insurance Costs	81,257,356	86,020,063	(4,762,707)			
	Specialised Materials and Services	275,596,805	79,670,633	195,926,172			
	Office and General Supplies and Services	49,590,025	26,992,333	22,597,692			

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)*

Fuel, Oil, and Lubricants	37,760,800	38,216,817	(456,017)

Further, the training expenses of 24,113,370 included payments totalling to Kshs.8, 194,665 paid to staff as accommodation allowance.

In addition, the hospitality supplies and services included expenditure amounting to Kshs.27, 389,425 that was paid to County staff and no explanation or support was provided for audit review.

Similarly, expenditure under office and general supplies and services amounting to Kshs.2, 811,689 and Kshs.360, 000 were paid to various County staff and to Kenya School of Government Baringo respectively. However, no supporting details or explanations was provided.

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)
	Consequently, the validity, accuracy and completeness of use of goods and services balance of Kshs.859, 228,653 as at 30 June, 2021 could not be confirmed.			
3.0	**Cash and Cash Equivalents** As disclosed in Note 21, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1, 289,414,913. However, audit review of the bank reconciliation statements for the month of June, 2021 revealed the following anomalies:-			
3.1	**Special Purpose Bank Account** The Special Purpose Bank Account reflects a bank balance of Kshs.22,250,280. However, the unpresented cheques include payments to staff amounting to Kshs.5,994,000 made on 30 June, 2021 all which were not included in the outstanding imprest as at 30 June, 2021. Further the Education Special Purpose Bank Account reflect a bank balance of Kshs.14,891,541. The bank	The un presented cheques payments to staff amounting to kshs 5,994,000 were expenditures under conditional grants where work plans are approved before payment and deemed as expenditures as per the donor. Further the amount of kshs 3,254,159 relates to disbursement to Toroton polytechnic and Kipsamumngut polytechnic on 30th june 2021 and accountability statements such as acknowledgement letters, cashbook have been availed for Audit verification.	resolved	

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)
	reconciliation includes payments made to Youth Polytechnics on 30 June, 2021 amounting to Kshs.3,254,159.			
3.2	**Cash Balances Held at Health Facilities, Health Centers and Dispensaries** Included in the balance of Kshs.1,289,414,912 and as disclosed in Note 21A to the financial statements is an amount of Kshs.11,635,624 in respect of Health facilities (Annex 10) and Kshs.9,922,888 in respect of Health Centers and Dispensaries (Annex 11) both amounting to Kshs.21,558,512. However, as per the statement of receipts and payments, the transfers to all these health institutions have been expensed at the point of payment. No explanation was provided on how the balances have been recorded in the financial statements.	The cash books for health facilities and dispensaries have been provided for audit verification.		
1.	**Other Matter** **Budgetary Control and Performance**	The management has come up with strategies to ensure that funds are directed to more critical areas that programmes are		

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)
	During the year under review, the County Executive of Kericho had an approved budget of Kshs.7,622,830,425 comprising of development vote of Kshs.3,230,239,701 and recurrent vote of Kshs.4,392,590,723 to be incurred on the planned activities and programmes for the financial year 2020/2021 while the actual expenditure amounted to Kshs.7,077,956,718 resulting to an under absorption of Kshs.544,873,707 or approximately 7% of the approved budget. The under expenditure on other grants and transfers of Kshs.74,466,011 representing approximately 53% of the approved budget and acquisition of assets which recorded under expenditure of Kshs.467,493,205 representing approximately 18% of the approved budget was not explained. Non-utilization of all the funds budgeted for is an indication that services and approved projects/programmes were not delivered to the residents of Kericho County and therefore the budget did not meet the intended objectives of improving service delivery to the residents or the	implemented as planned such as performance contracts, work plans and to ensure effective reporting and compliance		

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)*
	management may have over budgeted on these activities.			
2.	**Under Collection of Local Revenue** The County Executive of Kericho had projected to collect local revenue amounting to Kshs.654,058,870. However, the County realized revenue totalling to Kshs.595,976,653 resulting to a shortfall of Kshs.58,082,217 or 9 % of the budgeted revenue. In addition, there was a major decrease in revenue collection in some revenue streams specifically vehicle parking fees which reduced by Kshs.6,595,420 and County's natural resources exploitation by Kshs.1,399,000. However, no reasons for the material differences between approved estimates and the actual revenue collected were provided	Although the county did not attained the set target, there was an improvement in year 2020/2021 as compared to 2019/2020 collection of 394 Million. The decrease in vehicle parking is majorly attributed to covid-19 measures which were put in place which limited movement of public especially on Public Order No 2 of 2021 among others on COVID-19 which put Restriction of all Movement in and out of the Counties of Nairobi, Machakos, Kajiado, Kiambu and Nakuru and this made it difficult to collect fees from vehicles plying the affected routes. Non-attainment of County natural resources target was occasion by low demands from users since this is a resource made of quarry, murram and forest logs which largely depend on demand from users. Also, the extension of 2018 moratorium on logging in public and community forests by government affected the said stream		
3.	**Late Exchequer Issues** The statement of receipts and payments reflect exchequer issues balance of Kshs.5,843,223,000 for the	It is true that the funds were received in the County C.R.F in last quarter of the financial year. This was due to delay in approval of finance bill by parliament on the county revenue allocations leading to late disbursements of funds to the county governments.		

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)
	year ended 30 June, 2021 out of which Kshs.2,717,152,500 or approximately 47% of the total receipts was received in the last quarter of the financial year (Kshs.1,372,027,500 in June and July, 2021). This is contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides that cash disbursements to county government shall be on quarterly basis and in accordance with the transfer of functions to county governments. This has an effect of inability by the county government to meet her financial obligations in rendering the services to the residents of Kericho County.			
1.	**Basis for Conclusion** **Non-Preparation and Submission of Departmental Financial Statements** During the year under review the County Executive Management did designate, in writing, accounting officers to be responsible for managing finances of the County Government entities. However, the designated	The management did not prepare and submit for audit the annual financial statements in respect of the respective departments. This was due to centralized requisition of funds. Requisitions from the exchequer is not done per department but for all the departments		

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)*
	accounting officers of the various county departments did not prepare and submit for audit the annual financial statements in respect of respective departments in formats prescribed by the Public Sector Accounting Standards Board (PSASB) and deliver a copy to the relevant County Treasury, Controller of Budget, and the Commission on Revenue Allocation, contrary to Sections 148(1), 163 (1) and 164 (1) of the Public Finance Management Act, 2012.			
2.	**Budget Allocation to the County Assembly** During the year, the County Assembly of Kericho had an approved budget of Kshs.689,331,476 which was equivalent to 9.04 % of the total revenue of the County Government of Kshs.7,622,830,425. This is contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent of the total revenue of the county Government or twice the personnel	The county executive submitted original budget estimates which was within the stipulated provisions of the law. However the county assembly revised their budget allocation in the supplementary budget.		

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)
	emoluments of that County Assembly, whichever is lower			
3.	**Payment Without Valid Service Agreement for Revenue Collection** The acquisition of assets balance of Kshs.2,195,015,928 includes research studies, project preparation, design and supervision amount of Kshs.17,606,784 as disclosed in Note 17 to the financial statements. The amount of Kshs.17,606,784 in turn includes Kshs.9,500,000 paid to a firm in respect of banking software administration and revenue collection solution. The County Government of Kericho signed an agreement with a Bank to provide the requisite banking services and the firm to execute the revenue collection and management system on 18 February, 2016 for a period of three years. However, the service agreement expired on 18 February, 2019 and was renewed on 19 February, 2019 for one year which also elapsed on 19 February, 2020 and there is no evidence that the same was extended further.	A team has been appointed for post implementation review of the current revenue management system. The team will establish the cost benefit analysis and delivery of service level agreement deliverable which will inform the next course of action		

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)*
	Consequently, the Management is in breach of the law and the validity of the expenditure of Kshs.9,500,000 for the year ended 30 June, 2021 could not be confirmed.			
4.	**Non-adherence to Ethnic Balance Requirement** Audit review of the payroll for the month of June, 2021 sowed that the county had 1845 permanent employees out of whom 1631 or approximately 88% were from the local dominant community contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its employees from the same ethnic community. Further, there was no evidence that the management has tried to correct the situation through subsequent recruitments in line with Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall	In regard to the above case on ethnicity, the County Government of Kericho refutes the assertion that the staff establishment is dominated by one ethnic community, in spite of the fact that most of them were devolved from the National Government and inherited from the Defunct Local Authorities. The staff working for the County Government are drawn from various ethnic communities notably; Kipsigis, Nandi, Tugen, Keiyo, Marakwet, Sabaot, Somali, Turkana, Luo, Kikuyu, Luhya, Meru, Maasai just to mention a few. The County Public Service Board has continuously endeavored to advertise for vacant positions in the County Government's recruitment portal and in the local dailies with a view of enhancing the county's workforce diversity.		

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)
	consider the need to ensure that at least thirty per cent of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community in the county			
5.	**Summary of Non – Current Asset Register** The summary of Non–current assets register at Annexure 6 to the financial statements reflect assets balance of Kshs.11,665,138,928 and which comprise historical cost balance brought forward from 2019/2020 of Kshs.9,470,123,000 and additions during the year amounting to Kshs.2,195,015,928. However, audit review of the asset register maintained did not include land indicated as valued at Kshs.122, 476,000 and buildings and structures valued at Kshs.1, 688,821,882 which would have recorded each parcel of land and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major changes in use or leasehold terms. The non-current assets balance of Kshs.11,665,138,938 as at 30 June, 2021 as disclosed in the summary of non-	The intergovernmental relations technical committee (IGRTC) have completed the exercise on verification of assets and in their report they recommended valuation and transfer of ownership to be carried out before inclusion in the fixed asset register. The process of valuation and transfer of ownership is underway		

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)*
6.	current assets register is said to include non-current assets inherited from the defunct local authorities which included land and buildings, transport equipment, office equipment and intangible assets. However, no documentary evidence provided for audit indicating the process of confirming the existence and valuation of these assets as the exercise has not been finalized by the entities assigned the responsibility. **Pending Bills** Annexure 2 to the financial statements reflects pending accounts payable balance of Kshs.467,619,691 as at 30 June, 2021 which is a decrease of Kshs.79,250,309 (14.4%) compared to Kshs.546,870,000 as at 30 June, 2020. However, according to the supporting schedule, some of the pending bills have been outstanding since 2017 and no reason has been provided as to why the same have not been cleared contrary to Regulation 41(2) of Public Finance management (County Government) Regulations, 2015 which states that pending bills are to form the first charge to the subsequent period budget. Had the pending accounts			

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)
	payables of Kshs.467,619,691 as at 30 June 2021 been paid and the expenditure charged to the accounts for the year under review, the statement of receipts and payments for the year ended 30 June, 2021 would have reflected a deficit of Kshs.235,857,935 instead of the surplus of Kshs.231,761,756 now shown.			
7.1	**Lack of User Requisition and Quarterly Reports** The statement of receipts and payments reflects acquisition of assets balance of Kshs.2,195,015,928 and which includes Kshs.775,900,000 for construction of roads. However, the department of roads did not provide user requisitions prepared while initiating procurement process for road works within the county for the financial year 2020/2021. Similarly, the head of procurement function did not provide quarterly report for audit verification. Neither was their acknowledgement from the head of internal audit confirming receipt of the quarterly reports on items procured through framework contracts	The departments' user requisitions reports was availed for audit verification		

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td>7.1</td><td>Irregular Award of Contracts

Further, the construction of roads balance of Kshs.775,900,600 includes payments totalling to Kshs.82,028,966 paid to two companies in respect of construction of access roads under the Roads Department and an additional Kshs.11,208,012 for other infrastructure and civil works also under the Department of Roads but included in the construction of civil works figure of Kshs.530,028,661 to make a total of Kshs.93,236,978 as below:

<table>
<tr><th>Date</th><th>Item Description</th><th>Amount (Kshs)</th><th>PV No.</th></tr>
<tr><td colspan="4">M/s Kosiko Engineering Solutions Limited</td></tr>
<tr><td>05-Jul-21</td><td>Access Roads</td><td>5,411,600</td><td>47170675</td></tr>
<tr><td>17-Nov-20</td><td>Access Roads</td><td>4,347,060</td><td>PW47170049</td></tr>
<tr><td>18-Nov-20</td><td>Access Roads</td><td>3,731,680</td><td>PWWKS</td></tr>
</table></td><td>The county acknowledges the payment of Kshs. 93,236,978 made to the mentioned companies. The companies paid were awarded to carry out road works under framework contract which had been subjected to open competitive procurement process</td><td></td><td></td></tr>
</table>

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)
	08-Apr-21	Access Roads	3,428,720	PWKSDEVD			
	05-Jul-21	Access Roads	3,216,040	PWKSDEV			
	04-Feb-21	Access Roads	2,249,000	PWWDETVS			
	16-Jul-21	Access Roads	2,158,400	PWKSFEB-2021			
	18-Nov-20	Access Roads	1,526,400	PW47170051			
	18-Nov-20	Access Roads	1,251,860	PPWWKS			
	18-Nov-20	Access Roads	1,091,800	PW47170044			
	18-Nov-20	Access Roads	865,000	PWRT4717075G			
	18-Nov-20	Access Roads	602,080	PWWK			
	18-Nov-20	Access Roads	560,000	PW47170003			
			30,439,640				
	9-Jun-21	Other Infrastruct	7,882,712	PWDEV			

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)*
		ure and Civil Works					
	16-Jul-21	Other Infrastructure and Civil Works	3,325,300	PWKDDEV			
			41,647,652				
	M/s Rilwei Company Limited						
	16-Jul-21	Access Roads	7,883,590	4717081			
	04-Feb-21	Access Roads	7,178,300	PWWDETVS			
	09-Jun-21	Access Roads	7,120,904	PWWDEV			
	08-Apr-21	Access Roads	5,992,400	PWKED			
	16-Jul-21	Access Roads	4,952,832	471700634			
	18-Nov-20	Access Roads	4,752,960	PWRT4717087H			

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>
<table>
<tr><td>17-Nov-20</td><td>Access Roads</td><td>4,263,560</td><td>PW47170064</td></tr>
<tr><td>18-Nov-20</td><td>Access Roads</td><td>4,217,880</td><td>PW47170055</td></tr>
<tr><td>08-Feb-21</td><td>Access Roads</td><td>2,300,900</td><td>PWRT4717069K</td></tr>
<tr><td>08-Apr-21</td><td>Access Roads</td><td>2,226,000</td><td>PWWDEVS</td></tr>
<tr><td>18-Nov-20</td><td>Access Roads</td><td>700,000</td><td>PW47170053</td></tr>
<tr><td></td><td>Subtotal</td><td>51,589,326</td><td></td></tr>
<tr><td></td><td>Grand Total</td><td>93,236,978</td><td></td></tr>
</table>

The two firms participated in tenders as two different companies while they shared same director and shareholder according to the records maintained by the Business Registration Service.

The Management has not given any reason as to why companies owned by same individuals are allowed to participate in the same tender contrary to the procurement law.</td><td></td><td></td><td></td></tr>
</table>

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)*
	In the circumstance, the Management breached the law and the county government may not have got value for money in respect of Kshs.93,236,978 paid to the two firms			
7.1	**Unsupported Construction of Drainage and Minor Roads at Londiani Town** The construction of roads amount of Kshs.775,900,000 as disclosed in Note 17 includes an amount of Kshs.67,966,626 paid to a contractor in respect to rehabilitation and construction of drainage structures and tarmacking of minor roads at Londiani town. The works had been awarded for a contract sum of Kshs.224,774,768. The payment of Kshs.67,966,626 brought the total payments to Kshs.161,882,582. However, signed contract, summary of work done, Bills of Quantities and certificates in support of the contract and the work done were not provided for audit review. In the circumstance, Management breached the law.	The signed contract, summary of work done bill of quantities, and certificates have been availed for audit verification		

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)
8.1.1	**Construction of ECDE Classrooms** The acquisition of assets balance of Kshs.2, 195,015,928 includes construction of buildings amount of Kshs.187,985,135 as disclosed in Note 17 to the financial statements. However, the following anomalies were noted:- **Chematich Primary School** The County Government of Kericho engaged a contractor for construction of ECDE classrooms at Chematich Primary School, Kapkatet ward, Bureti at a contract sum of Kshs.1,680,000 on 2 February, 2020. The amount of Kshs.1,680,000 was paid in full on 21 January, 2021. However, audit verification of the project in December, 2021, showed that although the building was complete, there were noted cracks on the floor and the whole veranda area floor was damaged, windowpanes and veranda bulbs were missing	The construction work done by Kuskong Contractors and general supplies limited was still within liability period. However the inspection team had realized the defects and the contractor notified of the defects. Further the report of the inspection team showed that the work has since been completed by the contractor. As per inspection report, notification letter, photos of completion provided		

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)*
	Construction of a Fire Station for Bureti Sub-County The County Government of Kericho engaged a contractor at a contract sum of Kshs.8,249,145 for Construction of a fire station for Bureti Sub-County on 28 June, 2019. The works were to commence on 5 February, 2020 and be completed in 8 weeks on 6 October, 2020. The contractor requested for interim payment of Kshs.5,321,385 and which was paid on 4 May, 2021. Information available indicates that the contractor on 21 September, 2020 requested for extension for contract by 8 weeks which he indicated was occasioned by delay in provision of final structural and architectural drawings, mechanical and electrical drawings, delay in M&E subcontractors' deployment and effect of Covid-19. However, there is no evidence that the request for extension was granted. In addition, it was not possible to confirm how the contract was awarded without drawings.	The approval for extension of time and structural drawings and copy of termination letter were provided for audit verification.		
8.1.2	A project field visit conducted in December, 2021 showed that the construction was just after the			

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)
	foundation and walling and the contractor was not on site. Under the circumstances the Management is in breach of the law and there is no value for money.			
9.0	**Expenditure Above Approved Budget** A review of expenditure against approved budget confirmed there was over expenditure on use of goods and services and on social security benefits amounting to Kshs.181,386,259 (26%) and Kshs.57,898,097 (98%) respectively above the approved budget. The Management did not provide evidence of approval for the over expenditure.			

17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,061,059,713	1,607,666,232	1,061,059,713	2,186,426,075	5,916,211,733
Level 5 Hospitals		184,462,000	50,000,000	238,819,348	473,281,348
DANIDA - Universal Healthcare in Devolved Units Programme				9,810,625	9,810,625
World Bank – THUSCP				75,443,658	75,443,658
Kenya Devolution Support Programme			102,491,953		102,491,953
Abolishment of user fees in health centres and dispensaries				18,048,789	18,048,789
Kenya Urban Support Programme				66,394,492	66,394,492
Agriculture Sector Development Support Project (ASDSP)				26,371,643	26,371,643
Kenya Climate Smart Agriculture Project (KCSAP)				76,921,840	76,921,840
Total	**1,061,059,713**	**1,792,128,232**	**1,213,551,666**	**2,698,236,470**	**6,764,976,081**

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

Annex 2 – Analysis Of Pending Accounts Payable

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
		A	B	C	d=a-c		
Construction of Buildings							
1.	Tetem Logistics	2,996,984	30.06.2022	-	2,996,984		
2.	Balron	2,481,478	30.06.2022	-	1,523,220		
3.	kasukaa company ltd	923,800	30/06/2022	-	923,800		
4.	Glozone logistics limited	1,642,000	30/06/2022	-	1,642,000		
5.	M/S Comercial link enterprises	924,715	30/06/2022	-	924,715		
6.	Bekfam Holdings	2,688,820	30/06/2022	-	2,688,820		
7.	RoniamConstruction	1,560,478	30/06/2022	-	1,560,478		
8.	Formula one	990,000	30/06/2022	-	990,000		
9.	Mekgan	200,000	30/06/2022	-	200,000		
10.	Skyridge Bussiness limited	4,800,000	30/06/2022	-	4,800,000		
11.	Glozone logistics limited	4,315,200	30/06/2022	-	4,315,200		
12.	Red Oak Communications Limited	8,249,145	28/06/2019	5,321,385	2,927,760		

13.	Bezalel Ltd	558,728	30.06.2021	-	558,728	558,728	
14.	Pacific General Works Ltd	538,275	30.06.2021	-	538,275	538,275	
15.	Ketit Ltd Company	530,175	30.06.2021	-	530,175	530,175	
16.	Alron Construction Ltd	1,050,960	30.06.2021	-	1,050,960	1,050,960	
17.	Cacron Investment Ltd P.O. Box 1206 Kericho	557,693	30.06.2021	-	557,693	557,693	
18.	Dowel Engineering Ltd P.O. Box 2205 Nakuru	505,950	30.06.2021	-	505,950	505,950	
19.	Korter ventures limited P.O. Box 484 Kericho	1,504,206	30.06.2021	-	1,504,206	1,504,206	
20.	Beron Holdings Limited P.O. Box 1160 Kericho	688,194	30.06.2021	-	688,194	688,194	
21.	Jantany Enterprises Ltd P.O. Box 698 Nairobi	558,382	30.06.2021	-	558,382	558,382	
22.	Optrac Limited P.O. Box 52 Bomet	691,650	30.06.2021	-	691,650	691,650	
23.	Gilbron Holding Limited P.O. Box 830, Kericho	581,137	30.06.2021	-	581,137	581,137	
24.	Belcom Investments Limited P.O. Box 928, Kericho	935,850	30.06.2021	-	935,850	935,850	
25.	Manej Enterprises Limited P.O. Box 2055, Kericho	530,103	30.06.2021	-	530,103	530,103	

26.	Moiwa Youth Limited P.O. Box 467, Sotik	1,020,000	30.06.2021	-	1,020,000	1,020,000	
27.	Gersky Investment Limited P.O. Box 735, Kericho	528,229	30.06.2021	-	528,229	528,229	
28.	Tiongs Investment Ltd P.O. Box 87734 Nairobi	759,510	30.06.2021	-	759,510	759,510	
29.	Manej Enterprises Limited P.O. Box 2055, Kericho	1,101,658	30.06.2021	-	1,101,658	1,101,658	
30.	Toet Company Limited P.O. Box 57 Chesinende	738,432	30.06.2021	-	738,432	738,432	
31.	Manej Enterprises Limited P.O. Box 2055, Kericho	1,101,658	30.06.2021	-	1,101,658	1,101,658	
32.	Naik Property Limited P.O. Box 200 Kericho	683,449	30.06.2021	-	683,449	683,449	
33.	Korter Ventures Limited P.O. Box 484 Kericho	782,406	30.06.2021	-	782,406	782,406	
34.	Winvade Contractors& suppliers Ltd P.O. Box 1206 Kericho	715,256	30.06.2021	-	715,256	715,256	
35.	Sotal Engineering CO Limited P.O. Box 68 Litein	1,427,190	30.06.2021	-	1,427,190	1,427,190	

36.	Sotal Engineering CO Limited P.O. Box 68 Litein	779,800	30.06.2021	-	779,800	779,800	
37.	Wilrah Investment Co. Ltd P.O. Box 37 Litein	691,952	30.06.2021	-	691,952	691,952	
38.	Slope- Horizon International Limited P.O. Box 52470 Nairobi	710,152	30.06.2021	-	710,152	710,152	
39.	Mabsa General Suppliers P.O. Box 78 Litein	688,008	30.06.2021	-	688,008	688,008	
40.	Bril General Constractors and suppliers Ltd P.O Box 1174 Kericho	1,170,000	30.06.2021	-	1,170,000	1,170,000	
41.	Skyview Logistics Limited P.O. Box 1299 Kericho	1,135,756	30.06.2021	-	1,135,756	1,135,756	
42.	Slope- Horizon International Limited P.O. Box 52470 Nairobi	710,152	30.06.2021	-	710,152	710,152	
43.	Counternine Holdings Ltd P.O. Box 95 Litein	805,214	30.06.2021	-	805,214	805,214	
44.	Kiplan Enterprises Ltd P.O. Box 219917 Nairobi	724,316	30.06.2021	-	724,316	724,316	
45.	Greyshade Engineers Ltd Box 380, Sotik,	773,762	30.06.2021	-	773,762	773,762	

46.	Toet Company Ltd P.O. Box 57 Chesinende	850,210	30.06.2021	-	850,210	850,210	
47.	Marielel NK Company Limited. P.O. Box 48-20204, RORET	1,183,200	30.06.2021	-	1,183,200	1,183,200	
48.	Kedy Investment Limited P.O. Box 52 roret	1,289,591	30.06.2021	-	1,289,591	1,289,591	
49.	Famhold Logistics Limited P.O. Box 684 - 20200, kericho	1,287,572	30.06.2021	-	1,287,572	1,287,572	
50.	Spacegirts Ltd, 112, kericho	849,352	30.06.2021	-	849,352	849,352	
51.	Hestom Agencies Ltd box 2150-20200, kerichop	1,191,267	30.06.2021	-	1,191,267	1,191,267	
52.	Cranes Bee Group Limited. Box 619 bomet	1,181,257	30.06.2021	-	1,181,257	1,181,257	
53.	Gateway Experts Services Ltd. Box 10 londiani	1,600,995	30.06.2021	-	1,600,995	1,600,995	
54.	Kuskong Contractors and Gen Sup Limited box 46-20204 roret	1,679,744	30.06.2021	-	1,679,744	1,679,744	
55.	Hestom Agencies Limited, box 2150-20200, kericho	1,180,652	30.06.2021	-	1,180,652	1,180,652	

56.	Toroton Const. Limited. Box 2150-20200, kericho	1,182,522	30.06.2021	-	1,182,522	1,182,522	
57.	Afriquoff Investment Limited	1,190,972	30.06.2021	-	1,190,972	1,190,972	
58.	Hilnoh Technologies Enterprises Limited	1,553,200	30.06.2021	-	1,553,200	1,553,200	
59.	Dencado Design Limited	1,560,000	30.06.2021	-	1,560,000	1,560,000	
60.	Sundy Developers Limited. P.o box 986, kericho	3,199,883	30.06.2021	-	3,199,883	3,199,883	
61.	ML Logistics Limited. P.o box 1599, letein	3,073,721	30.06.2021	-	3,073,721	3,073,721	
62.	Moiwa Youth Limited, p.o box 181 litein	899,500	30.06.2021	-	899,500	899,500	
63.	Petasha Holdings Ltd. P.o box 83-20200 kericho	916,400	30.06.2021	-	916,400	916,400	
64.	Floracks Company Limited, p.o box 68-20204, roret	860,520	30.06.2021	-	860,520	860,520	
65.	Lodderners inv Ltd	1,685,000	30.06.2021	-	1,685,000	1,685,000	
66.	Lodderners inv Ltd	875,000	30.06.2021	-	875,000	875,000	
67.	Vasudev Limited	1,985,135	30.06.2022		1,985,135	-	
Sub-Total		**88,368,257.90**		**5,321,385**	**83,046,873**	**55,568,761**	
Construction of Civil Works							

1.	Maytrail Investment limited	3,251,040	30.06.2022	-	3,251,040	-	
2.	Steliro Enterprises Ltd	455,000	30.06.2022	-	455,000	-	
3.	Tegunot Enterprises Ltd	2,883,480	30.06.2022	-	2,883,480	-	
4.	Kossi And Siju Ltd	2,692,590	30.06.2022	-	2,692,590	-	
5.	Kevan Company Ltd	2,426,690	30.06.2022	-	2,426,690	-	
6.	Counternine Holdings Ltd	2,704,032	30.06.2022	-	2,704,032	-	
7.	Counternine Holdings Ltd	5,942,712	30.06.2022	-	5,942,712	-	
8.	Rojugs company Ltd	2,092,960	30.06.2022	-	2,092,960	-	
9.	Counternine Holdings Ltd	1,324,708	30.06.2022	-	1,324,708	-	
10.	Cranes bee group ltd	5,088,000	30.06.2022	-	5,088,000	-	
11.	Maytrail investment ltd	2,328,368	30.06.2022	-	2,328,368	-	
12.	Kevan Companmy ltd	4,542,372	30.06.2022	-	4,542,372	-	
13.	Counternine Holdings Ltd	3,021,200	30.06.2022	-	3,021,200	-	
14.	Bekiro Holdings Ltd	544,460	30.06.2022	-	544,460	-	
15.	Steliro Enterprises Ltd	2,870,040	30.06.2022	-	2,870,040	-	
16.	Steliro Enterprises Ltd	1,272,000	30.06.2022	-	1,272,000	-	
17.	Rochilan Enterprises	5,040,800	30.06.2022	-	5,040,800	-	

18.	Rochilan Enterprises	207,600	30.06.2022	-	207,600	-	
19.	Kevan Company Ltd	3,815,400	30.06.2022	-	3,815,400	-	
20.	Rojugs company ltd	2,520,400	30.06.2022	-	2,520,400	-	
21.	Rotsons General Supplies limited	830,000	30.06.2022	-	830,000	-	
22.	Rotsons General Supplies limited	600,000	30.06.2022	-	600,000	-	
23.	Rilwei Company Ltd	1,268,112	30.06.2022	-	1,268,112	-	
24.	Bestlands Enterprises Ltd	5,702,561	30.06.2022	-	5,702,561	-	
25.	Kosiko Engineering Solution Ltd	5,071,972	30.06.2022	-	5,071,972	-	
26.	Rochillan Entrprises	2,618,516	30.06.2022	-	2,618,516	-	
27.	Kossi And Siju Ltd	615,000	30.06.2022	-	615,000	-	
28.	Bril General Construction & Suppliers Ltd	3,229,712	30.06.2022	-	3,229,712	-	
29.	Steliro Enterprises Limited	2,009,600	30.06.2022	-	2,009,600	-	
30.	Maytrail investments Ltd	5,361,848	30.06.2022	-	5,361,848	-	
31.	Rojugs company ltd	1,588,820	30.06.2022	-	1,588,820	-	
32.	Rojugs Company Ltd	2,234,452	30.06.2022	-	2,234,452	-	

33.	Rojugs Company Ltd	373,680	30.06.2022	-	373,680	-	
34.	Counternine Holdings ltd	2,034,020	30.06.2022	-	2,034,020	-	
35.	Jepcom Ventures Ltd	1,100,300	30.06.2022	-	1,100,300	-	
36.	Rochilan Enterprises	484,400	30.06.2022	-	484,400	-	
37.	Kosiko Engineering Solution Ltd	2,520,400	30.06.2022	-	2,520,400	-	
38.	Juba Concrete and Steel Engineering Ltd	624,460	30.06.2022	-	624,460	-	
39.	Etiko Engineering Solutions Ltd	3,323,628	30.06.2022	-	3,323,628	-	
40.	Etiko Engineering Solutions Ltd	3,118,860	30.06.2022	-	3,118,860	-	
41.	Kevan Company Ltd	2,889,540	30.06.2022	-	2,889,540	-	
42.	Maytrail Investment Ltd	3,953,960	30.06.2022	-	3,953,960	-	
43.	Convilla International Investment Ltd	2,841,448	30.06.2022	-	2,841,448	-	
44.	Rojugs Company Ltd	4,709,082	30.06.2022	-	4,709,082	-	
45.	Bekiro Holdings Ltd	1,083,680	30.06.2022	-	1,083,680	-	
46.	Rilwei Company Ltd	4,037,140	30.06.2022	-	4,037,140	-	
47.	Rilwei company ltd	890,400	30.06.2022	-	890,400	-	

48.	Rojugs Company Ltd	2,034,020	30.06.2022	-	2,034,020	-	
49.	Bluemiles enterprises	4,037,140	30.06.2022	-	4,037,140	-	
50.	Bluemiles Enterprises	4,259,740	30.06.2022	-	4,259,740	-	
51.	Countytec Company Ltd	2,728,596	30.06.2022	-	2,728,596	-	
52.	Lohaso Group Holdings Ltd	2,469,600	30.06.2022	-	2,469,600	-	
53.	Nehno Engineering Company Ltd	3,750,964	30.06.2022	-	3,750,964	-	
54.	Steliro Enterprises Ltd	4,182,380	30.06.2022	-	4,182,380	-	
55.	Rojugs company ltd	923,180	30.06.2022	-	923,180	-	
56.	Pinakim ltd	12,755,894	30.06.2022	-	12,755,894	-	
57.	Mount sinai	2,118,366	30.06.2022	1,899,391.00	218,975	-	
58.	Global spec business ltd	1,658,336	30.06.2022	-	1,658,336	-	
59.	Lineage holdings	359,997	30.06.2022	-	359,997	-	
60.	Oak and Oasis Ltd	3,197,625	30.06.2022	-	3,197,625	-	
61.	Kiberton Corporation Ltd	9,065,887	30.06.2021	-	9,065,887	9,065,887	
62.	Kimokein Internatonal	3,839,363	30.06.2021	-	3,839,363	3,839,363	
63.	Leocla Ventures Limited	2,482,666	30/06/2022	-	2,482,666	-	

64.	Flomas Solution Limited	3,785,892	30/06/2022	-	3,785,892	-	
65.	Brenyungs Limited	2,907,880	30/06/2022	-	2,907,880	-	
66.	Tripple Tie Investment Limited	3,188,170	30/06/2022	-	3,188,170	-	
67.	Maastricht Construction Limited	2,166,974	30/06/2022	-	2,166,974	-	
68.	Rewhat Construction Limited	1,476,100	30/06/2022	-	1,476,100	-	
69.	Formula One Works Limited	4,698,888	30/06/2022	-	4,698,888	-	
70.	Dokiru Enterprises Limited	1,963,640	30/06/2022	-	1,963,640	-	
71.	Dokiru Enterprises Limited	4,981,701	30/06/2022	-	4,981,701	-	
72.	Dokiru Enterprises Limited	4,965,554	30/06/2022	-	4,965,554	-	
73.	Bril General Contractors and Suppliers Limited	1,903,000	30/06/2022	-	1,903,000	-	
74.	Saos General Contractors Limited	4,095,960	30/06/2022	-	4,095,960	-	
75.	Oletare Limited	3,013,333	30/06/2022	-	3,013,333	-	
76.	Nevada Investments Limited	3,899,920	30/06/2022	-	3,899,920	-	
77.	Vonneg Limited	4,894,812	30/06/2022	-	4,894,812	-	

78.	Lodenners investment limited	5,276,758	30/06/2022	323,757	4,950,001	-	
79.	Staflo Enterprises Limited	3,379,892	30/06/2022	-	3,379,892	-	
80.	Toobe Holdings Limited	1,046,000	30/06/2022	-	1,046,000	-	
81.	Greenmil Construction and General Supplies Limited	2,870,234	30/06/2022	-	2,870,234	-	
82.	Natim Enterprises Limited	1,417,729	30/06/2022	-	1,417,729	-	
83.	Noch Holdings Limited	1,746,687	30/06/2022	-	1,746,687	-	
84.	Manej Enterprises Limited	1,930,448	30/06/2022	-	1,930,448	-	
85.	Robwoods General Suppliers Limited	4,313,349	30/06/2022	-	4,313,349	-	
Sub-Total		**249,926,118**		**2,226,148**	**247,699,970**	**12,905,250**	
Supply of Goods							
1	Bakley Enterprises ltd	787,135	30.06.2021	500,000	287,135	287,135	
2	Houston Myles Investment ltd	1,199,000	30.06.2021	1,000,000	199,000	199,000	
3	Dt Galaxy Ventures ltd	748,200	30.06.2021	-	748,200	748,200	
4	Omline Service Station	200,000	30.06.2022		200,000		
5	Kalyn Investment	734,000	30.06.2022	-	734,000		
6	Staflo Enterprises Limited	625,000	30.06.2022	-	625,000		

7	Kalyn investment limited	1,647,500	30.06.2022	-	1,647,500		
8	MFI solutions company	855,844	30.06.2022	-	855,844		
9	Aryot Investment company	955,000	30.06.2022	-	955,000		
10	Tuiya Investment company	355,200		-	355,200		
11	Thrive Pharmaceuticals Limited	1,394,510	30/06/2022	-	1,394,510		
12	Maxworks Enterprises Limited	2,114,000	30/06/2022	-	2,114,000		
13	Dansites Holdings Limited	3,850,000	30/06/2022	-	3,850,000		
14	Lanev Company Limited	2,498,000	30/06/2022	-	2,498,000		
15	Kemsa	16,310,427	30/06/2022	-	16,310,427		
16	Isopharm Limited	4,749,890	30/06/2022	-	4,749,890		
17	Totaned Enterprises Limited	6,677,740	30/06/2022	-	6,677,740		
18	Tairon Suupliers	6,642,500	30/06/2022	-	6,642,500		
19	Gilbron Holdings Limited	758,640	30/06/2022	-	758,640		
20	Flomil Limited.P.O. Box 1063-Nairobi	2,005,194	30/06/2022	-	2,005,194		
21	Tiez Africa Ltd,P.O.Box 10813-Eldoret	798,950	30/06/2022	-	798,950		

22	"Chemosot Youth Polytechnic	2,101,160	30/06/2022	1,050,580	1,050,580		
23	Ngoino Youth Polytechnic	1,242,940	30/06/2022	621,470	621,470		
24	"Chepseon Youth Polytechnic	4,379,902	30/06/2022	2,189,951	2,189,951		
25	Kipsimbol Polythechnic	1,006,190	30/06/2022	503,095	503,095		
26	"Kipsamumgut Youth Polytechnic	3,788,006	30/06/2022	1,894,003	1,894,003		
27	Leldet Youth Polytechnic	1,193,616	30/06/2022	596,808	596,808		
28	"Kipkoiyan Youth Polytechnic	1,292,262	30/06/2022	646,131	646,131		
29	Kiptere Youth Polytechnic	3,353,964	30/06/2022	1,676,982	1,676,982		
30	"Chebirirbei Youth Polytechnic	1,272,534	30/06/2022	636,267	636,267		
31	"Toroton Youth Polytechnic	1,223,210	30/06/2022	611,605	611,605		
32	Chebigen Youth Polytechnic	1,598,066	30/06/2022	799,033	799,033		
33	"St. Kizito Special Needs Youth Polytechnic"	414,314	30/06/2022	207,157	207,157		
34	Commercial link	250,000	30/06/2022	-	250,000	-	
35	Bensco	77,000	30/06/2022	-	77,000	-	
36	Korter Ventures Ltd	253,924	30/06/2022	-	253,924		
Sub-Total	**Sub-Total**	**79,353,818**		**12,933,082**	**66,420,736**	**1,234,335**	

Supply of Services							
1	Standard Group Ltd	2,925,080	30.06.2021	-	2,925,080	2,925,080	
2	Nation Media Group	635,680	30.06.2021	-	635,680	635,680	
3	Joventure Ltd	600,000	30.06.2021	-	600,000	600,000	
4	Ekambridge Services	2,450,000	30.06.2022	-	2,450,000	-	
5	Mabcom Solutions Ltd	2,955,000	30.06.2022	-	2,955,000	-	
6	Barkley Enterprises Ltd	1,988,000	30.06.2022	-	1,988,000	-	
7	Kenya School of Government	227,940	30.06.2021	-	227,940		
8	African Touch Safaris	361,720	30.06.2021	-	361,720		
9	Co-operative Alliance of Kenya	320,000	30.06.2021	-	320,000		
10	High Hawk Agency Company Ltd	242,092	30.06.2021	-	242,092		
11	Exotic House Ltd	247,550	30.06.2021	-	247,550		
12	Garden Properties Limited	3,200,000	30.06.2021	-	3,200,000		
13	Tealands Technologies Limited	993,600	30.06.2021	-	993,600		
14	Emplolos Hotel	360,000	30.06.2021	-	360,000		
15	Joventure Hotel	576,400	30.06.2021	-	576,400		
16	Nation Media Group	1,095,500	30.06.2022	-	1,095,500		

17	PanAfrican Equipment Ltd	3,932,727	30.06.2022	-	3,932,727		
18	Jeet Motors	735,062	30.06.2022	-	735,062		
19	Tea Research Institute	238,150	30.06.2022	-	238,150		
20	Kenya Forestry College-	123,700	30.06.2022	-	123,700		
21	Africana Savana Limited	429,400	30.06.2022	-	429,400		
22	Nation media group	183,280	30.06.2022	-	183,280		
24	Nation media group	216,920	30.06.2022	-	216,920		
25	Jrika investment	1,020,000	30.06.2022	-	1,020,000		
26	Empholos Hotel	555,000	30.06.2022	-	555,000		
27	Omline garage and spares limited	585,220	30.06.2022	-	585,220		
28	Supertrix entertainment limited	590,000	30.06.2022	-	590,000		
29	RiverBank Solution Ltd	25,186,624	30.06.2022	-	25,186,624		
30	Liquid Telcomunication	10,825,365	30.06.2021	6,996,746	3,828,619	10,825,365	
31	Telkom Kenya	624,565	30.06.2021	-	624,565	624,565	
32	Telkom Kenya	3,775,848	30.06.2021	-	3,775,848	3,775,848	

33	Standard group	1,628,640	30.06.2021	-	1,628,640	1,628,640	
34	Enrique motors Autotec	1,440,250	30.06.2022	-	1,440,250		
35	Bril General contractors	1,185,780	30.06.2022	-	1,185,780		
36	Kalee limited (KASS TV)	1,740,000	30.06.2021	-	1,740,000		
37	Sopherne Investment Ltd	296,300	30/06/2022	-	296,300		
38	Exotic House	346,000	30/06/2022	-	346,000		
39	Safari Motors	313,084	30/06/2022	-	313,084		
40	African Touch Safaris Ltd	104,680	30/06/2022	-	104,680		
41	Tealand Engineering and Construction Limited	9,271,671	13/06/2018	-	9,271,671	9,271,671	
42	Lavington Security Limited	2,744,000	15/07/2017	900,250	1,843,750		
43	National Industrial Training Authority	4,006,800		-	4,006,800		
44	Kemboi Chambers and Advocates	7,852,890	29/01/2021	2,714,600	5,138,290		
45	Kipkorir Tele and Kitur Advocates	3,300,000	18/02/2021	-	3,300,000		
46	FC Bor and Company Advocates	1,102,600		-	1,102,600		

47	Ochillo and Company Advovates	2,174,609	15/07/2017	-	2,174,609		
48	Kenya School of Government	448,000		-	448,000		
49	Skyscent Emporium Limited	1,903,000	30/06/2022	-	1,903,000		
50	Password and Logistics Enterprises Ltd	2,025,000	30/06/2022	-	2,025,000		
51	Modason Cleaners, Furnishers and Suppliers Ltd	1,036,000	30/06/2022	-	1,036,000		
52	Modason Cleaners, Furnishers and Suppliers Ltd	2,596,000	30/06/2022	-	2,596,000		
53	E-five Investment Ltd	322,500	30/06/2022	-	322,500		
54	Jotrovin Enterprises	752,000	30/06/2022	-	752,000		
55	Matros Holdings Ltd	1,324,800	30/06/2022	-	1,324,800		
56	Croix Enterprises Ltd	2,250,000	30/06/2022	-	2,250,000		
57	Samfloca Holdings Ltd	1,174,800	30/06/2022	-	1,174,800		
58	Mephco Traders Company Ltd	992,000	30/06/2022	-	992,000		
59	Jobel Enterprises	197,000	30/06/2022	-	197,000		
60	Marielee NK Company Ltd	992,500	30/06/2022	-	992,500		

61	Back to Back	471,000	30/06/2022	-	471,000		
62	Kuryot Enterprises	630,000	30/06/2022	-	630,000		
63	Tembur Health	870,000	30/06/2022	-	870,000		
64	Blue Miles	660,000	30/06/2022	-	660,000		
65	Helphix Company	560,000	30/06/2022	-	560,000		
66	Precision	1,147,500	30/06/2022	-	1,147,500		
67	Susainabiity and Reslience Think	1,799,000	30/06/2022	-	1,799,000		
68	Arctizone East Africa Ltd	639,000	30/06/2022	-	639,000		
	Sub-Total	**128,497,827**		**10,611,596**	**117,886,231**	**30,286,849**	
	Grand Total	**546,146,020**		**31,092,211**	**515,053,809.80**	**99,995,195**	

Annex 3 – Summary Of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021-2022
Land	122,476,000	-	-	-	122,476,000
Buildings and Structures	1,688,821,882	1,570,350,387		-	3,259,172,269
Transport Equipment	232,105,000			-	232,105,000
Office Equipment, Furniture and Fittings	140,417,086	17,535,416			158,081,303
ICT Equipment	261,171,507	22,938,231			284,109,738
Other Machinery and Equipment	717,175,703	101,130,315			818,346,338
Heritage and Cultural Assets	-				
Biological Assets	12,235,950	13,678,781			26,406,490
Intangible Assets	235,255,784	21,803,449			257,059,233
Infrastructure Assets	8,255,480,016	298,290,747			8,553,770,763
Work in Progress	-	-			
Total	**11,665,138,928**	**2,045,727,326**			**13,711,527,134**

Annex 4 – 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	119,999,500	158,340,646	190,000,000	262,103,085	730,443,231	730,443,231	-	-
2	Kericho Municipal Board		7,000,000	5,000,000	2,000,000	14,000,000	14,000,000	-	-
3	Litein Municipal Board		7,000,000	5,000,000		12,000,000	12,000,000	-	-
4	Tililwasco				25,000,000	25,000,000	25,000,000	-	-
	Total						**781,443,231**		

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Director of Finance

County Executive

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Director of Finance

County Assembly/fund/project

ANNEX 5-HEALTH FACILITIES

No	Facility Name	Account No	Bank	Branch	Code	CERTIFICATE BAL	CASHBOOK BALANCES
1	Kapkatet District Hospital	1152282913	KCB	Sotik	69	12,202,822.14	89,312.14
2	Roret Sub County Hospital	1153068087	KCB	Kericho	106	1,286,249.38	332,234.38
3	Kericho District County Hospital	1153047764	KCB	Kericho	106	15,273,442	4,350,288
4	Sigowet Sub County Hospital	1152768719	KCB	Sondu	106	2,702,953.97	27,649.97
5	Londiani Sub County Hospital	1145265456	KCB	Londiani	237	11,440,883.00	6224,859
6	Fortenan Sub County Hospital	1153109689	KCB	Kericho	106	4,040,791.00	399,175.00
7	Kipkelion Sub District Hospital	1119903785	KCB	Kericho	106	1,902,983	722,923
	TOTAL					**48,850,124.49**	**12,146,441.49**

Annex 6 Health Centres and Dispensaries)

	Mfl Code	FACILITY NAME	S/Cty	Bank	Branch	A/C No	BAL AS PER CASH BOOK	BAL AS PER BANK STATEMENT
							Kshs	Kshs
1	14192	Ainamoi Health Centre	Ainamoi	KCB	Kericho	1157715893	3,215	2,963
2	14271	Buchenge Dispensary	Ainamoi	KCB	Kericho	1159500207	12,754	12,628
3	14276	Butiik Dispensary	Buret	KCB	Litein	1157671942	12,961	12,961
4	14293	Chebewor Dispensary	Londiani	KCB	Londiani	1250125774	6,590	6,338
5	14296	Chebirirbei Dispensary	Belgut	KCB	Kericho	1157903703	892	892
6	18236	Cheboin Dispensary	Buret	KCB	Litein	1157644856	84,859	84,355
7	14300	Cheborgei Health Centre	Buret	KCB	Litein	1157671187	153,450	153,450
8	14309	Chelilis Dispensary	Buret	KCB	Litein	1157672884	4,214	3,962
9	17319	Chemegong Dispensary	Belgut	KCB	Kericho	1158021941	2,705	2,579
10	14320	Chemoiben Dispensary	Buret	KCB	Litein	1295859041	4,851	4,725
11	14323	Chemosot Health Centre	Buret	KCB	Litein	1157673848	53,548	170,802
12	14333	Chepcholiet Dispensary	Londiani	KCB	Londiani	1158186533	1,169	917
13	14338	Chepkemel H/C	Belgut	KCB	Kericho	1157913318	3,544	3,544
14	18188	Chepkoiyo Dispensary	Kericho	KCB	Kericho	1157907156	47,491	47,239
15	14347	Chepkoton Dispensary	Belgut	KCB	Kericho	1157826067	729	603
16	14350	Chepkunyuk Dispensary	Kipkelion	KCB	Kericho	1158270526	1,403	1,277
17	14353	Cheplanget Dispensary	Buret	KCB	Litein	1157671675	27,117	51,531
18	14357	Chepseon Dispensary	Londiani	KCB	Londiani	1159024596	37,772	37,646
19	14362	Chepsir Dispensary	Londiani	KCB	Kericho	1157667597	8,871	33,831

20	14370	Chepterwo Dispensary	Buret	KCB	Litein	1157650805	4,212	3,180
21	14375	Cheptuiyet Dispensary	Belgut	KCB	Kericho	1158019289	3,727,989	3,727,989
22	14381	Cherara dispensary	Kipkelion	KCB	Londiani	1158101457	8,131	8,005
23	17144	Cheronget Disp.	Belgut	KCB	Kericho	1157713572	38,551	38,299
24	14507	Getarwet Dispensary	Buret	KCB	Litein	1170448593	2,468	2,216
25	14521	GK Prisons Disp (Main)	Ainamoi	KCB	Kericho	1158055749	101,207	101,207
26	14578	Iraa Dispensary	Soin Sigowet	KCB	Kericho	1108051816	5,586	5,586
27	14588	Jagoror Dispensary	Londiani	KCB	Londiani	1158487746	5,272	5,146
28	14613	Kabianga Health Centre	Belgut	KCB	Kericho	1157829872	1,007,989	1,007,989
29	14622	Kabitungu Dispensary	Buret	KCB	Litein	1157664415	6,929	6,677
30	14625	Kaboeito Dispensary	Buret	KCB	Litein	1157654223	2,513	2,513
31	14627	Kaborok Dispensary	Belgut	KCB	Kericho	1157900267	1,394	1,394
32	14633	Kabutii - Matiret Disp.	Belgut	KCB	Kericho	1108277578	395,528	441,620
33	14649	Kaitui Dispensary	Ainamoi	KCB	Kericho	1157807755	17,025	17,025
34	14653	Kakiptui Dispensary	Ainamoi	KCB	Kericho	1157725767	68,979	68,727
35	14657	Kalaacha Dispensary	Buret	KCB	Litein	1157671772	230,639	230,639
36	17308	Kalyongwet Dispensary	Ainamoi	KCB	Kericho	1157957773	37,103	37,103
37	14666	Kamaget Dispensary	Belgut	KCB	Kericho	1157667155	3,062	2,936
38	17209	Kamasega Dispensary	Ainamoi	KCB	Kericho	1159028974	4,401	4,275
39	14671	Kamawoi Dispensary	Belgut	KCB	Kericho	1157913873	3,580	3,580
40	14679	Kamwingi Dispensary	Londiani	KCB	Londiani	1246351226	2,093	1,601
41	17317	Kapchanga Dispensary	Belgut	KCB	Kericho	1202069487	1,708	1,456
42	18064	Kapchebwai Dispensary	Ainamoi	KCB	Kericho	1157869319	42,717	42,465
43	14708	Kapkeburu Dispensary	Belgut	KCB	Kericho	1157900038	2,059	2,059
44	14715	Kapkiam Dispensary	Ainamoi	KCB	Kericho	1157740545	37,584	145,706

45	14718	Kapkisiara Dispensary	Buret	KCB	Litein	1157660193	941	563
46	14726	Kapkormom Dispensary	Ainamoi	KCB	Kericho	1158184034	667	667
47	17318	Kapkures Dispensary	Belgut	KCB	Kericho	1157908837	32,084	32,084
48	17756	Kapkwen Dispensary	Kipkelion	KCB	Londiani	1246373734	31,065	30,939
49	14738	Kaplelartet Dispensary	Belgut	KCB	Kericho	1158019076	3,070	2,944
50	14755	Kapseger Dispensary	Londiani	KCB	Londiani	1157664377	2,073	2,073
51	17313	Kapsiya Dispensary	Belgut	KCB	Kericho	1157912583	2,721	2,595
52	14764	Kapsogut Dispensary	Buret	KCB	Litein	1157657346	17,147	17,021
53	17138	Kapsoit Dispensary	Belgut	KCB	Kericho	1202677150	3,135	2,379
54	14765	Kapsomboch Dispensary	Belgut	KCB	Kericho	1159019282	32,495	32,369
55	14766	Kapsorok Dispensary	Ainamoi	KCB	Kericho	1158701551	1,536	1,410
56	17139	Kapsuser Dispensary	Belgut	KCB	Kericho	1157884334	10,333	9,955
57	14787	Kaptoboiti Dispensary	Belgut	KCB	Kericho	1158441452	2,361	2,235
58	14823	Kebeneti GK Dispensary	Belgut	KCB	Kericho	1158022166	21,665	21,665
59	14824	Kedowa Dispensary	Londiani	KCB	Londiani	1158407289	39,689	85,007
60	17314	Kejiriet Dispensary	Ainamoi	KCB	Kericho	1158055544	1,301	1,175
61	14826	Kenegut Dispensary	Ainamoi	KCB	Kericho	1158018894	2,947	2,695
62	14827	Kenene Dispensary	Buret	KCB	Litein	1157671888	27,937	125,167
63	14832	Kericho Forest Dispensary	Londiani	KCB	Kericho	1158062206	1,492	1,366
64	17210	Ketitui Dispensary	Ainamoi	KCB	Kericho	1157807283	3,889	14,077
65	14856	Kibugat Dispensary	Buret	KCB	Litein	1119519306	18,664	18,412
66	14870	Kimout Dispensary	Londiani	KCB	Londiani	1157826466	19,810	19,558
67	14882	Kimugul Dispensary	Londiani	KCB	Londiani	1157727492	47,742	47,490
68	14902	Kiplalmat Dispensary	Belgut	KCB	Kericho	1157821162	4,254	4,002
69	17316	Kiplelgutik Dispensary	Belgut	KCB	Kericho	1157933661	59,760	59,508

70	14913	Kipsegi Dispensary	Kipkelion	KCB	Londiani	1153813076	4,053	3,801
71	14919	Kipsitet Dispensary	Ainamoi	KCB	Kericho	1157717489	985	14,095
72	14928	Kiptere Health Centre	Belgut	KCB	Kericho	1246257114	1,196	1,196
73	14929	Kiptewit Dispensary	Buret	KCB	Litein	1157660355	68,101	68,101
74	18742	Kiptome Disp-Belgut	Belgut	KCB	Kericho	1157826318	2,468	2,468
75	14930	Kiptome Disp-Buret	Buret	KCB	Litein	1246267845	7,030	6,778
76	14935	Kipwastuiyo H/C	Buret	KCB	Litein	1119125162	2,436	2,058
77	14967	Koitaburot Dispensary	Kericho	KCB	Kericho	1159146217	842	590
78	14972	Koiwalelach Dispensary	Belgut	KCB	Kericho	1157827845	245	245
79	15001	Kunyak Dispensary	Kipkelion	KCB	Muhoroni	1157944620	1,262	884
80	15005	Laliat Dispensary	Kericho	KCB	Kericho	1158013213	3,617	3,365
81	15020	Lelechwet Dispensary	Kipkelion	KCB	Londiani	1158099878	2,465	2,213
82	15023	Lelu Dispensary	Kipkelion	KCB	Londiani	1169797415	1,863	1,611
83	15026	Lemotit Dispensary	Londiani	KCB	Londiani	1157894119	1,679	1,427
84	15039	Litein Dispensary	Buret	KCB	Litein	1157650279	14,790	13,254
85	15105	Mabasi Dispensary	Buret	KCB	Litein	1157651275	1,390	1,390
86	15118	Makyolok Dispensary	Kipkelion	KCB	Londiani	1159161690	1,514	1,262
87	15121	Manyoror Dispensary	Kericho	KCB	Kericho	1159079080	106,193	308,875
88	15149	Masaita /Miti Tatu Disp	Londiani	KCB	Londiani	1246373947	2,177	1,925
89	15172	Mentera Dispensary	Kipkelion	KCB	Londiani	1159222789	3,913	3,913
90	15179	Merto Dispensary	Kericho	KCB	Kericho	1157819419	574	322
91	15219	Momoniat Health Centre	Londiani	KCB	Kericho	1158048564	223,659	223,281
92	15228	Mosore Dispensary	Buret	KCB	Litein	1157658695	4,552	4,300
93	15242	Mtaragon Health centre	Kipkelion	KCB	Londiani	1159230447	1,585	90,235
94	15245	Mugumoini Dispensary	Londiani	KCB	Londiani	1157717659	293,494	293,242

95	15343	Ngendalel Dispensary	Kipkelion	KCB	Londiani	1157906133	199,440	303,164
96	17137	Nyabangi Dispensary	Belgut	KCB	Kericho	1158026870	1,856	1,856
97	17143	Samutet Dispensary	Kericho	KCB	Kericho	1157912710	2,182	2,182
98	15528	Sanga Dispensary	Belgut	KCB	Kericho	1157879462	3,997	3,745
99	15546	Sereng Dispensary	Kipkelion	KCB	Londiani	1153975920	19,132	18,880
100	15550	Seretut Dispensary	Belgut	KCB	Kericho	1157809081	110,313	110,313
101	15586	Siongi Dispensary	Buret	KCB	Litein	1157660630	503,348	502,970
102	15606	Soliat Dispensary	Kericho	KCB	Kericho	1157888194	4,008	4,008
103	15611	Songonyet Dispensary	Kipkelion	KCB	Londiani	1157894534	6,552	16,440
104	15617	Sosiot Health Centre	Belgut	KCB	Kericho	1157962637	7,423	7,171
105	15618	Sosit Dispensary	Buret	KCB	Litein	1157672779	48,434	47,528
106	15677	Subukia dispensary	Londiani	KCB	Londiani	1150620064	1,837	1,837
107	16316	Sumoiyot Dispensary	Belgut	KCB	Kericho	1158008678	963	963
108	15713	Tebesonik Dispensary	Buret	KCB	Litein	1251491766	5,456	5,456
109	15746	Tulwet Dispensary	Buret	KCB	Litein	1157664032	(1,160)	(1,160)
110	14393	Civil Servant Dispensary	Buret	KCB	Litein	1137441232	623,574	623,574
111	14833	Kericho Municipal Health Centre	Ainamoi	KCB	Kericho	1150800291	103,339	103,087
112	20942	Sachoran Dispensary	Belgut	KCB	Kericho	1152534777	51,839	51,839
113	16722	Burutu Dispensary	Kipkelion West	KCB	Londiani	1152185993	4,539	4,413
114	21093	Kapcheptoror Dispensary	Ainamoi	KCB	Kericho	1251322980	4,839	4,839
115	20873	Kipranye Dispensary	Kipkelion West	KCB	Kericho	1140527142	3,519	3,267
116	21091	Chesanga Dispensary	Ainamoi	KCB	Kericho	1152085166	39,809	39,683
117	20941	Chepkosilen Dispensary	Belgut	KCB	Kericho	1128595532	12,894	12,642
118	16723	Koisagat Dispensary	Kipkelion West	KCB	Londiani	1232520853	120,406	120,406

119	21096	Keringet Dispensary	Kipkelion East	KCB	Londiani	1184179883	34,604	34,352
120	17310	Chepsoo Dispensary	Ainamoi	KCB	Kericho	1254951776	2,671	2,545
121	21092	Maso Dispensary	Ainamoi	KCB	Kericho	1255485620	10,261	10,135
122	22764	Rungut Dispensary	Bureti	KCB	Litein	1220982725	3,257	3,257
123	18616	Kelunet Dispensary	Bureti	KCB	Litein	1253831467	41,096	40,718
124	20606	GK Prisons-Medium	Ainamoi	CO-OP	Kericho	0114147485 0700	189,847	366,227
125	15371	Nyalilbuch Dispensary	Belgut	KCB	Kericho	1257699393	5,298	5,298
126	15140	Mariwa Dispensary	Kipkelion West	KCB	Muhoroni	1142815196	1,775	1,649
127	19590	Kapkara Dispensary	Soin Sigowet	CO-OP	Kericho	0110905383 1100	82,696	82,696
128	20909	Koiyat Dispensary	Soin Sigowet	KCB	Kericho	1254171894	355	355
129	20911	Itibet Dispensary	Soin Sigowet	CO-OP	Kericho	0114160402 1400	882	882
130	16472	Kitoi Dispensary	Kipkelion West	KCB	Muhoroni	1176228609	5,477	5,225
131	21095	Kapsegut Dispensary	Soin Sigowet	KCB	Kericho	1233122975	46,409	46,283
132	20708	Tabaita Dispensary	Soin Sigowet	KCB	Kericho	1250346010	272,838	272,598
133	20871	Maemba Dispensary	Soin Sigowet	KCB	Kericho	1258025906	1,115	1,094
134	21094	Kapsaos Dispensary	Ainamoi	KCB	Kericho	1102714038	(1,266)	(1,266)
135	16470	Segetet Dispensary	Kipkelion West	KCB	Londiani	1181202663	222,784	222,532
136	14808	Kasheen Dispensary	Kipkelion West	KCB	Londiani	1152418254	88,227	87,975
137	20868	Chemororoch Disp	Ainamoi	KCB	Kericho	1151945463	5,880	5,754
138	25138	Menet Dispensary	Kipkelion East	KCB	Londiani	1237844452	69,101	68,975
139	16473	Kiprengwe Dispensary	Kipkelion East	KCB	Londiani	1149201541	1,145	893
140	21001	Beyond Zero Outreach Services	Ainamoi	KCB	Kericho	1290050031	60,419	60,293
141		Kongoni Dispensary	Kipkelion East	KCB	Londiani	1288151195	11,419	11,293
142		Mulkelwet Dispensary	Ainamoi	KCB	Kericho	1289916551	6,523	6,397

143		Torsogek Dispensary	Ainamoi	KCB	Kericho	1290105456	11,931	11,565
144		Kimeson Dispensary	Ainamoi	KCB	Kericho	1290153140	180,518	180,518
145	28608	Ngoina Road Dispensary	Bureti	KCB	Litein	1289021619	93,193	92,953
146	28748	Kaproret Dispensary	Bureti	KCB	Litein	1283579081	(212)	(212)
147	28604	Cheribo Dispensary	Bureti	KCB	Litein	1291123431	11	11
148	29132	Kimungen Dispensary	Ainamoi	KCB	Kericho	1289916667	14,631	14,265
149	27358	Kapriret Dispensary	Bureti	KCB	Litein	1283480433	462	336
150	21097	Kiletien Dispensary	Kipkelion East	KCB	Londiani	1283382490	11,449	11,197
151	23905	Kimoson Dispensary	Soin Sigowet	KCB	Sondu	1274731623	6,707	5,975
152	20872	Chelosgei Dispensary	Soin Sigowet	KCB	Sondu	1234741350	12,301	12,301
153	27912	Timbilil Dispensary	Kipkelion West	KCB	Muhoroni	1284042820	54,229	54,103
154	25141	Kapsenda Dispensary	Kipkelion East	KCB	Londiani	1265833028	4,484	4,484
155	28706	Ngetunyo Dispensary	Soin Sigowet	KCB	Sondu	1294242792	91,700	91,700
156	28382	Kapkigoro Dispensary	Soin Sigowet	KCB	Kericho	1288402589	1,490	1,364
157		Chesinende Health Centre	Kipkelion East	KCB	Londiani	1293457639	68,687	68,561
158		Kaplutiet Dispensary	Belgut	KCB	Kericho	1294910418	3,552	3,426
159		Kipsinende Dispensary	Kipkelion West	KCB	Kericho	1294826395	2,077	2,077
160	28385	Taiywet Dispensary	Soin Sigowet	KCB	Kericho	1294494309	21,336	21,150
161	29255	Magire Dispensary	Kipkelion West	KCB	Kericho	1294533894	97,471	97,345
162	29257	Kalyet Dispensary	Kipkelion West	KCB	Londiani	1179629183	78,211	78,211
163	28911	Chepkorgongit Disp	Soin Sigowet	KCB	Kericho	1294494341	1,149	963
164	14614	Kabianga Tea Farm Disp	Belgut	KCB	Kericho	1294494236	36,364	36,364
165		Keben Dispensary	Kipkelion West	KCB	Kericho	1294933043	62,444	62,318
166		Ngainet Dispensary	Belgut	KCB	Kericho	1294603736	93,246	93,120
		Total					**11,356,498**	**12,399,181**

Annex 7: – Bank Reconciliation/FO 30 Reports

(Attach FO 30 Reports from IFMIS for all CBK Accounts)

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT
KERICHO COUNTY DEVELOPMENT ACCOUNT
ACCOUNT NO-1000171267
AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**294,523,176.95**
Less:		
Payments in cashbook not yet recorded in bank statement	655,027,055.00	-
Receipts in bank statement not yet recorded in cashbook	0.00	655,027,055.00
		(360,503,878.05)
Add:		
Payments in bank not yet recorded in Cash Book	-	-
Receipts in Cash Boook not yet Recorded in bank	360,592,532.85	360,592,532.85
Balance as per Cash Book as at 30 June 2022		88,654.80

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Wilbert Chemyot	*Signature*	Accountant *Designation*	20/07/2022 *Date*
Checked by:	CPA Kipkemoi A.	*Signature*	Accountant *Designation*	20/7/22 *Date*
Approved by:	CPA D. Koech	*Signature*	*Designation*	20/7/22 *Date*

(2)

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION STATEMENT
KERICHO COUNT RECURRENT ACCOUNT
ACCOUNT NO.-1000171308
AS AT 30 JUNE 2022

		SHS
Balance as per bank statement		**345,380,413.55**
Less:		
Payments in cashbook not yet recorded in bank statement	550,328,533.55	-
Receipts in bank statement not yet recorded in cashbook	0.00	550,328,533.55
		(204,948,120.00)
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	204,961,407.20	204,961,407.20
Balance as per Cash Book as at 30 June 2022		13,287.20

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Charmyot Wilbert	*Signature*	Accountant *Designation*	20/07/2022 *Date*
Checked by:	CPA Kigkemoi A.	*Signature*	Accountant *Designation*	20/7/22 *Date*
Approved by:	CPA D. Kosgei	*Signature*	Sr. Acc *Designation*	20/7/22 *Date*

(3)

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT
KERICHO COUNTY REVENUE FUND
ACCOUNT NO.-1000171677
AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**526,223,405.60**
Less:		
Payments in cashbook not yet recorded in bank statement	537,426,088.00	-
Receipts in bank statement not yet recorded in cashbook	0.00	537,426,088.00
		(11,202,682.40)
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	11,915,000.00	11,915,000.00
Balance as per Cash Book as at 30 June 2022		712,317.60

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Cheruyot Wilbert		Accountant	20/07/2022
	Signature		*Designation*	*Date*
Checked by:	CPA Kipkemoi K.		Accountant	20/7/22
	Signature		*Designation*	*Date*
Approved by:	CPA D. Kuech		Sr. Ac	20/7/22
	Signature		*Designation*	*Date*

(4)

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY DEPOSIT ACCOUNT

ACCOUNT NO.-1000239678

AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		46,697,176.10
Less:		
Payments in cashbook not yet recorded in bank statement	3,427,388.80	-
Receipts in bank statement not yet recorded in cashbook	0.00	3,427,388.80
		43,269,787.30
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	474,309.90	474,309.90
Balance as per Cash Book as at 30 June 2022		43,744,097.20

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Chermyot Wilbert	Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Kigiemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA D. Koech	Ag Acc	20/7/22
	Signature	*Designation*	*Date*

(5)

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT
KERICHO COUNTY REVENUE COLLECTION ACCOUNT
ACCOUNT NO.1140754297
AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		11,800,480.57
Less:		
Payments in cashbook not yet recorded in bank statement	11,915,600	
Receipts in bank statement not yet recorded in cashbook	0.00	11,915,600.00
		(115,119.43)
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	184,418.00	184,418.00
Balance as per Cash Book as at 30 June 2022		69,298.57

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Chemutai Wilbert		Accountant	20/07/2022
	Signature		*Designation*	*Date*
Checked by:	CPA Kipkemoi A.		Accountant	20/7/22
	Signature		*Designation*	*Date*
Approved by:	CPA S Kosgei		Sr Ac	20/7/22

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F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT
KERICHO COUNTY SPECIAL PURPOSE ACCOUNT
ACCOUNT NO.1000343567
AS AT 30 JUNE 2022

		SHS
Balance as per bank statement		**4,000,065.80**
Less:		
Payments in cashbook not yet recorded in bank statement	1,789,394.00	-
Receipts in bank statement not yet recorded in cashbook	-	1,789,394.00
		2,210,671.80
Add:		
Payments in bank not yet recorded in Cash Book		-
Receipts in Cash Boook not yet Recorded in bank		-
Balance as per Cash Book as at 30 June 2022		2,210,671.80

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Chemutai Wilbur	*Signature*	Accountant *Designation*	20/07/2022 *Date*
Checked by:	CPA Kiptemoi A.	*Signature*	Accountant *Designation*	20/7/22 *Date*
Approved by:	CPA D. Kuch	*Signature*	Sr. Acc *Designation*	20/7/22 *Date*

(7)

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY ROAD MAINTAINANCE LEVY

ACCOUNT NO.-1000360437

AS AT 30 JUNE 2022

		SHS
Balance as per bank statement		**8,916,435.15**
Less:		
Payments in cashbook not yet recorded in bank statement	-	-
Receipts in bank statement not yet recorded in cashbook	0.00	-
		8,916,435.15
Add:		
Payments in bank not yet recorded in Cash Book	0.00	0.00
Receipts in Cash Boook not yet Recorded in bank	0.00	0.00
Balance as per Cash Book as at 30 June 2022		8,916,435.15

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Cheruiyot Wilbert	~~Ag~~ Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Kipkemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA D. Koech	Ag. Acc	20/7/22
	Signature	*Designation*	*Date*

(15)

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY URBAN INSTITUTIONAL GRANT

ACCOUNT NO.-1000389257

AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**0.00**
Less:		
Payments in cashbook not yet recorded in bank statement	0.00	-
Receipts in bank statement not yet recorded in cashbook	0.00	-
		-
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	0.00	-
Balance as per Cash Book as at 30 June 2021		0.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Chemwyot Wilbert	Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Kipkemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA D. Kwach	Snr. Ac	20/7/22
	Signature	*Designation*	*Date*

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F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY KENYA CLIMATE SMART AGRICULTURE PROJECT

ACCOUNT NO.-010600205806100

AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**12,126,072.00**
Less:		
Payments in cashbook not yet recorded in bank statement	2,297,150.00	-
Receipts in bank statement not yet recorded in cashbook	0.00	2,297,150.00
		9,828,922.00
Add:		
Payments in bank not yet recorded in Cash Book		-
Receipts in Cash Boook not yet Recorded in bank	86,793,056.20	86,793,056.20
Balance as per Cash Book as at 30 June 2022		96,621,978.20

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Cheruyot Wilbat	Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Kipkemoi A.	Accountant	25/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA D. Koech	Sr. Ac	20/7/22
	Signature	*Designation*	*Date*

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F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION STATEMENT
KERICHO MUNICIPALITY KUSP UDG FUND ACCOUNT
ACCOUNT NO-1261527399
AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**145,716,319.26**
Add		
Payments in cashbook not yet recorded in bank statement	0.00	
Receipts in bank statement not yet recorded in cashbook	66,394,492.00	66,394,492.00
		212,110,811.26
Less		
Payments in bank not yet recorded in Cash Book	16,567,926.00	-
Receipts in Cash Boook not yet Recorded in bank	0.00	16,567,926.00
Balance as per Cash Book as at 30 June 2021		195,542,885.26

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA CHERUYOT WILBERT	ACCOUNTANT	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Kipkemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA D. Koech	Sr. Acc	20/7/22
	Signature	*Designation*	*Date*

(18)

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION STATEMENT
KERICHO COUNTY KUSP UIG FUND
ACCOUNT NO-1261527461
AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**98.80**
Less:		
Payments in cashbook not yet recorded in bank statement	0.00	-
Receipts in bank statement not yet recorded in cashbook	0.00	-
		98.80
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	0.00	-
Balance as per Cash Book as at 30 June 2022		98.80

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA WILBERT CHERUIYOT	ACCOUNTANT	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Kipkemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA D. Koech	Sh. Ac	20/7/22
	Signature	*Designation*	*Date*

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F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY KDSP GRANT SPA ACCOUNT

ACCOUNT NO-1000439084

AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**144,443,813.55**
Less:		
Payments in cashbook not yet recorded in bank statement	31,512,772.30	-
Receipts in bank statement not yet recorded in cashbook	0.00	31,512,772.30
		112,931,041.25
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	0.00	-
Balance as per Cash Book as at 30 June 2022		112,931,041.25

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Chemyot Wilbari	Accountant	20/07/2022
	Signature	***Designation***	***Date***
Checked by:	CPA Kipkemoi A.	Accountant	20/7/22
	Signature	***Designation***	***Date***
Approved by:	CPA D. Kad	Snr Acc	20/7/22
	Signature	***Designation***	***Date***

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F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY HEALTH OPERATION ACC

ACCOUNT NO.-1000521791

AS AT 30 TH JUNE 2022

		SHS
Balance as per bank statement		**136,635,664.90**
Less:		
Payments in cashbook not yet recorded in bank statement	137,714,049.35	-
Receipts in bank statement not yet recorded in cashbook		137,714,049.35
		(1,078,384.45)
Add:		
Payments in bank not yet recorded in Cash Book		-
Receipts in Cash Boook not yet Recorded in bank	5,028,100.00	5,028,100.00
Balance as per Cash Book as at 30 June 2021		3,949,715.55

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Cheruyot Wilbert	Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Kipkemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA B. Koech	Ag	20/7/22
	Signature	*Designation*	*Date*

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F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION STATEMENT
KERICHO COUNTY PRIMARY HEALTH CARE
ACCOUNT NO-1000570188

AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		-
Less:		
Payments in cashbook not yet recorded in bank	5,932,912.00	-
Receipts in bank statement not yet recorded in cashbook	0.00	5,932,912.00
		(5,932,912.00)
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	5,960,625.00	5,960,625.00
Balance as per Cash Book as at 30 June 2022		27,713.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared b:	CPA Cheruiyot Wilbert	Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by	CPA Kipkemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved b	CPA D. Koech	Sr. Acc	20/7/22
	Signature	*Designation*	*Date*

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F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY HEALTH EMERGENCY ACCOUNT

ACCOUNT NO.011411752085900

AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**28,783.00**
Less:		
Payments in cashbook not yet recorded in bank	-	-
Receipts in bank statement not yet recorded in cashbook	-	-
		28,783.00
Add:		
Payments in bank not yet recorded in Cash Book	-	-
Receipts in Cash Boook not yet Recorded in bank	-	-
Balance as per Cash Book as at 30 June 2022		28,783.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by	CPA Wilbert Chemngot	Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by	CPA Lukemoi A.	Accountant	20/7/22
	Signature	*Designation*	*Date*
Approved by	CPA J. Koech	Snr Acc	20/7/22
	Signature	*Designation*	*Date*

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION STATEMENT

KERICHO COUNTY KENYA CLIMATE SMART ACCOUNT

ACCOUNT NO.-1000360445

AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		**77,095,610.35**
Less:		
Payments in cashbook not yet recorded in bank statement	77,095,609.70	-
Receipts in bank statement not yet recorded in cashbook	0.00	77,095,609.70
		0.65
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	0.00	-
Balance as per Cash Book as at 30 June 2022		0.65

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by:	CPA Chemutai Wilbert	Accountant	20/07/2022
	Signature	*Designation*	*Date*
Checked by:	CPA Dr. Dorothy Kiet	Ag. Acc	20/7/22
	Signature	*Designation*	*Date*
Approved by:	CPA Nancy Chepkorir	Snr. Acct	20/7/2022
	Signature	*Designation*	*Date*

BANKI KUU YA KENYA
CENTRAL BANK OF KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

August 3, 2022

CERTIFICATE OF BALANCES

Customer: 119500 KERICHO COUNTY

Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000171267	KERICHO COUNTY DEVELOPMENT	KES	294,523,176.95
1000171308	KERICHO COUNTY RECURRENT	KES	345,380,413.55
1000171677	KERICHO COUNTY REVENUE FUND	KES	526,223,405.60
1000239678	KERICHO COUNTY DEPOSIT ACCOUNT	KES	46,697,176.10
1000343567	KERICHO COUNTY SPECIAL PURPOSE ACC	KES	4,000,065.80
1000360437	KERICHO COUNTY ROAD MAINT. FUEL LEV	KES	8,916,435.15
1000360445	KERICHO COUNTY KENYA CLIM S.AGR PRJ	KES	77,095,610.35
1000366397	KERICHO COUNTY AGRI SEC DEV S.PR II	KES	26,371,643.75
1000366408	KERICHO COUNTY KENYA URBAN S. PROG	KES	66,394,492.00
1000367938	KERICHO COUNTY EDU SPECIAL PURP ACC	KES	3,458,459.00
1000389257	KERICHO COUNTY URBAN INSTITUTION GR	KES	0.00
1000439084	KERICHO COUNTY KDSP GRANT SPA ACC	KES	144,443,813.55
1000521791	KERICHO COUNTY HEALTH OPERATION ACC	KES	136,635,664.90
1000541757	KERICHO COUNTY CLIMATE CHANGE FUND	KES	0.00
1000570188	KERICHO COUNTY PRIMARY HEALTH CARE	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2219695034

KCB KERICHO ..... 15 JUL 2022 .....

Certified that the balance at the CREDIT ..... Of KERICHO COUNTY KUSP U .....

A/C 1261527461
.....

at the close of business on 30 JUN 2022 ..... Was KES

NINETY EIGHT CENTS EIGHTY
.....

KES 98.80
.....

Examined by

....

Manager Service Quality $ Compliance Branch Manager

National Bank

A Subsidiary of KCB Group PLC

National Bank of Kenya Limited
Kericho Branch
P.O. Box 1266-20200 Kericho, Kenya
Tel: +254 (0) 20 2392603
Cell: +254 (0) 703 088900
+254 (0) 732 118900
Email: customercare@nationalbank.co.ke
Website: www.nationalbank.co.ke

CERTIFICATE OF BALANCE

30TH JUNE 2022

NATIONAL BANK OF KENYA LTD- KERICHO BRANCH Certifies that the balance for: **KERICHO COUNTY KENYA CLIMATE SMART AGRICULTURE PROJECT**

Account NO. 01060205806100 as at

The closure of business on 30TH JUNE 2022 was Kenya shillings **TWELVE MILLION ONE HUNDRED AND TWENTY SIX THOUSAND AND SEVENTY TWO FOURTY CENTS ONLY (CR)**

KSHS 12,126,072 =40(CR)

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

Board of Directors: Mr. John Nyerere (Chairman), Mr. Paul Russo (Managing Director), Eng. Stanley Kamau, CPA, Jones M. Nzomo, Ms. Linnet Mirehane, Gen. (Rtd.) Dr. Julius W. Karangi, Mr. Joshua Oigara

National Bank of Kenya Limited
Kericho Branch
P.O. Box 1266-20200 Kericho, Kenya
Tel: +254 (0) 20 2392603
Cell: +254 (0) 703 088900
+254 (0) 732 118900
Email: customercare@nationalbank.co.ke
Website: www.nationalbank.co.ke

CERTIFICATE OF BALANCE

30TH JUNE 2022

NATIONAL BANK OF KENYA LTD- KERICHO BRANCH Certifies that the balance for: **KERICHO COUNTY AGRICULTURE SECTOR DEVELOPMENT SUPPORT PROGRAMME**

Account NO. 01060205856700 as at

The closure of business on 30TH JUNE 2022 was Kenya shillings **ONE HUNDRED AND SIXTY THOUSAND FIVE HUNDRED AND SEVENTY FOUR EIGHTY FOUR CENTS ONLY (CR)**

KSHS 160,574 =84(CR)