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OF

THE AUDITOR-GENERAL

ON

**BOMET WATER AND SANITATION
COMPANY LIMITED**

**FOR THE YEAR ENDED
30 JUNE 2020**





"Maji Safi Kwa Wote"



BOMET WATER COMPANY LIMITED

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2020

Prepared in accordance with the Accrual Basis of Accounting Method under the International Financial Reporting Standards (IFRS)



**Bomet Water Company Limited
Annual Reports and Financial Statements
For the Year Ended June 30, 2020**

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KEY BOMET WATER COMPANY LIMITED INFORMATION

Background information

The Bomet water Company was established on 18 June 2013 under the Companies Act (Cap 486) as a limited Company. The Company is headed by the Board of Directors who is responsible for the general policy and strategic direction of the Company. The Company is domicile in Kenya.

Principal Activities

The principal activity of the Company is to offer water services and sanitation to the residents of Bomet County.

Our vision is to be a world class water utility.

Our Mission Statement is to consistently provide high quality water and sanitation services in a sustainable and cost-effective manner to the delight of our customers.

Directors

The Directors who served the Company during the year/period and up to the date of this report was as follows:

Mr Stanley Orwasa Ngeno – Chairman	Appointed on 28/10/2019
Mr David Kipnetich Koech –Member	Appointed on 28/10/2019
Mr David Cheruiyot Kikwai-Member	Appointed on 28/10/2019
Mr Oscar Yegon Sang- Member	Appointed on 28/10/2019
Mrs Nancy Cherono Laboso -Member	Appointed on 28/10/2019
Mrs Patricia Chepkirui Lasoi – Member	Appointed on 28/10/2019
Mrs Rhoda Cherono Magerer –Member	Appointed on 28/10/2019
Mr Robert Kipyegon Maritim-Member	Appointed on 28/10/2019
Mrs Rita Chebet Chebomui -Member`	Appointed on 28/10/2019
Mr Patrick Cheruiyot Langat-Secretary	Appointed on 28/10/2019

Corporate Secretary

The Office of County Attorney
County Government of Bomet
P.O Box 19-20400
Bomet.

Registered Office:

Bomet Water Company Limited,
Bomet Town,
Kipjamba Road
P.O. Box 588-20400
Bomet, Kenya.

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Corporate Contacts:

Telephone: (+254) 0714-900-501

E-mail: bomwasco@gmail.com

Website: www.bometwater.co.ke

Corporate Bankers:

1. Co-operative Bank of Kenya-Main Banker
Bomet branch,
P.O Box 501-20400,
Bomet, Kenya
2. Equity Bank
Bomet Branch,
P.O Box 475-20400
Bomet, Kenya
3. Postbank
Bomet Branch
P.O Box 30311-00100
Nairobi, Kenya

Independent Auditors:

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

Principal Legal Advisors

1. The Attorney General
State law office
Harambe Avenue
P.O Box 40112
City Square 00200
Nairobi, Kenya.
2. The County Attorney
County Government of Bomet Law Office
P.O Box 19-20400
Bomet, Kenya

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THE BOARD OF DIRECTORS

Photo	Directors and Qualification	Date of Birth and Experience
	<p>Mr Stanley Orwasa Ngeno Diploma in Agricultural Education and extension. Diploma in Business Management</p>	<p>Date of Birth: 1959 Experience: Secondary School teacher for 5 years and work with Pyrethrum Board of Kenya for 20 years in the field of extension and later as seed production manager. Worked with various Chinese firms for 6 years as project manager.</p>
	<p>Mr David Kipngetich Koech Mr David Koech holds a Bsc-Msc, PHD Student-Management & Leadership. He is also a trained lead auditor in both ISO 9001:2015 & ISO/IEC 17025</p>	<p>Date of Birth: 1968 Experience: Mr David Koech has over 22 working experience with Kenya Bureau of Standard as the head of testing department. He is currently the Chief Officer Water and irrigation at the County Government of Bomet</p>
	<p>Mr David Cheruiyot Kikwai Mr David Kikwai holds a master of business administration MBA Finance, Bachelor of Commerce (Accounting option), PHD student Finance, CPA-K, CPS-K</p>	<p>Date of Birth: 1965 Experience: Mr David Kikwai is the current CO-Finance County Government of Bomet; he served as a Chief Manager Corporate Services-KALRO for 2 years, Finance & administration manager at TRFK for 4 years, Chief Accountant-TRFK for 3 years, and Senior Accountant-TRFK for 5 years, District Accountant, Bomet District for 8 years and worked as Accountant District treasury for 1 year.</p>
	<p>Mr Oscar Yegon Sang Bachelor degree in Law-LLB Diploma in Law from Kenya School of Law</p>	<p>Date of Birth: 1984 Experience: He is the current Attorney County Government of Bomet</p>
	<p>Mrs Nancy Cheron Laboso Degree in leadership and organisational management.</p>	<p>Date of Birth: 1968 Over 12 years' experience having worked with defunct Local Authority currently County Government.</p>

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Photo	Directors and Qualification	Date of Birth and Experience
	<p>Mrs Patricia Chepkirui Lasoi Holds a postgraduate degree in population studies from the University of Ghana and a Bachelor's Degree in Economics from the University of Nairobi.</p>	<p>Date of Birth 1966 Experience: position She has 26 years of experience in leadership, economics, public relations and policy development</p>
	<p>Mrs Rhoda Cheron Magerer Diploma in Horticulture.</p>	<p>Date of Birth: 1961 Experience: over 10years working experience having worked with ADC and Pyrethrum Board of Kenya.</p>
	<p>Mr Robert Kipyegon Maritim Diploma in purchasing and supply and ACNC 1&2.</p>	<p>Date of Birth:1968 Experience: over 10 years working experience in auditing and warehousing.</p>
	<p>Mrs Rita Chebet Chebomui Bachelor of Arts in international Relations, Diploma in United Nations & international understanding.</p>	<p>Date of Birth:1965 Experience: over 12 years working experience.</p>
	<p>Mr. Patrick Langat Bachelor of Business Management, Diploma Civil Engineering and Certificate in GIS.</p>	<p>Date of Birth: 1978 Experience Over 6 years' experience as commercial and Finance Manager with BOMWASCO and Over 15 years working experience in Kericho Water and Sanitation Company and Bomet Water Company Limited.</p>

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MANAGEMENT TEAM

Photos & Designation	Management and Qualification	Date of Birth and Experience
 Ag Managing Director	Mr. Patrick Langat Bachelor of Business Management, Diploma Civil Engineering and Certificate in GIS.	Date of Birth: 1978 Experience: Commercial and Finance Manager with Over 15 years working experience in Kericho Water and Sanitation Company and Bomet Water Company Limited.
 Technical Services Manager	Mr. Joel Kipruto Langat Master of Arts (MA) in Project Planning & Management, Bachelor of Business Management and Diploma in Water Technology.	Date of Birth: 1962 Experience: Has 35 years' experience in the water sector having worked with the then Ministry of Water Development, NWPC which is now NWSA., Lake Victoria south water services board and Bomet water company.
 Ag Human Resource and Administration Manager	Mr. Gilbert Metet Bachelor of Business Administration specialisation in Human Resource Management, He is also member of HRMPEB and holder of senior management from KSG	Date of Birth: 1988 Experience: Over 3 years' experience with County Government of Bomet under ministry of Administration, served for 8 years with NPS.
 Ag Commercial and Finance Manager	CPA Benard Kiprotich Ronoh Bachelor of Commerce specialisation in Finance. He is also a CPA-K and a Member of ICPA-K. Vast experience in Taxations, Financial and management accounting having attended several trainings organized by KSG, ICPAK, KESRA, DELOITTE AND PWC and WASPA.	Date of Birth: 1985 Experience: Over 12 years' experience in accounting field having previously worked with Kenya Tea Development Agency and National Nurses Association of Kenya at a senior accounting position
 Head of internal Audit	CPA Richard Messis Bachelor Business Management specialisation in Banking and Finance. He is also CPA-K and member of ICPAK	Date of Birth: 1976 Experience: Over 10 years' experience in accounting and audit in Dairy and Water Sector. Worked at various position with Bomet Water Company as Financial accountant, Business Development Manager and credit controller.

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CHAIRMAN'S STATEMENT

I take this immense pleasure at this opportunity to present to you the Annual Reports and financial statements for the period ended 30th June 2020.

Operating Environment

During the year under review, the National Growth Rate decreased by 2.5 % due to impact of Covid -19 in 2020 (*Kenya Economic Update (KEU)*). First, the supply shock reduces GDP through reduction in employment (and capital) leading to lower production and exports, as well as lower imports due to lower income of households and shrinking production.

Performance Review

The Company has continued to expand the services in an effort to reach more customers in our coverage as laid in our five-year strategic plan. Last year, we held various Board meetings which met the threshold of the required minimum of yearly meetings. We played our oversight and policy making roles. Therefore, I stand here to inform you that the business of the Company was executed with due diligence; always ensuring that the interests of the shareholder and those of the community, were taken care of. The company developed its second strategic plan 2020-2025. This is the second strategic planning at BOMWASCO, the first plan was mainly on the setting up of systems and this plan will concentrate on putting the company on a growth path. The plan comes at a critical time where the operating landscape is being shaped by emerging socio-economic, political and unforeseen situations/conditions. The plan is expected to help navigate the company during calm and turbulent times and emerge successful in achieving its objectives.

Financial performance

During the year under review, the company reported a Decrease in turnover by 4 percent from Kshs 136,090,527 to Kshs 130,582,783. The decrease in turnover is attributed to impact of Covid -19 that resulted in closure of schools and Government institutions. The Company continued to receive subsidies from the County Government of Bomet to a tune of Kshs.99.6 million. The total costs increased from Kshs 205,246,769 to Kshs 222,411,965 representing 8 percent. This was occasion by increased in Distribution cost in an effort to increase number of new customer connections and upgrading of Silent line to HDPE Pipeline to reduce on leakages and bursts. There was also increased in staff cost due to increased staff numbers to meet staff establishment requirements and SRC annual increment.

The operation & maintenance cost recovery increased from 56% to 59% during the period. Revenues generated are still low and the company continued to rely heavily on County Government to cover some cost of operations.

Challenges

The company has been in operation for the last Six years; however, it is faced with a few challenges which are being addressed. The main challenges are; high electricity cost, Impact of Covid-19 pandemic, Low water and sanitation coverage, inflation and high Non-Revenue Water.

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a) High Electricity Cost

The Company continues to rely heavily on pumping system in all its facilities which leads to high electricity cost. This makes water provisions unsustainable. This is being address by changing the technology to gravity systems. Towards this end the National Government through Lake Victoria South Water Works Development Authority in collaboration with County Government of Bomet through the Department of Water, Irrigation and Natural Resources are implementing Bomet- Longisa-Mulot gravity projects which is expected to be completed by 2022. There is also plan to install mini-hydro at Itare water plant by 2023 that will result in reduction of electricity cost. Plans are also ongoing to solarize certain water schemes to reduce electricity cost after successful implementation of the same project at Sigor water scheme.

b) Impact of Covid-19 Pandemic

During the year under review, the company reported a decrease in turnover by 4 percent due to impact of Covid-19 pandemic. provision of clean, safe water and sanitation is in the frontline in the fight against Covid-19. WSPs have been encouraged to spare no efforts in ensuring that water services continue to be rendered to the public indiscriminately and in adequate quantities. These efforts have negative effects on the ability of water consumers to pay for services on time. To mitigate this, the company put in place payment plans with the customers to guarantee sustainability of services. These measures may bring in revenues in the future. The company also sort financial support from the County Government of Bomet through the Department of Water, environment and Natural Resources to meets its day-to-day operational costs. Besides this, The National Government has approached World Bank to assist WSPs meet their obligations through extension of a variable grant to cushioned shortfall in revenues.

c) Low Service coverage

The Company water coverage is below 20% of the county area which is still very low. This area of coverage expected to increase upon completion of Bomet-Longisa- Mulot gravity Water project that the County government of Bomet in collaboration with the Kenya Recross Society have launched the construction of Chebang'ang water project that will served over 54,000 customers once completed. This projects once

completed will increase the service coverage and hence bring about company's sustainability.

d) Inflation

The inflation might erode the company's ability to meet some costs due to tariff structure, which is regulated by the Water Regulatory Services Board besides affecting our cost, inflation may also affect our consumers' ability to pay.

e) High Non-Revenue Water

One of the major challenges facing water utilities is the high level of water loss in distribution networks. If a large proportion of water that is supplied is lost, meeting consumer demands is much more difficult. Since this water yields no revenue, heavy losses also make it harder to keep water tariffs at a reasonable and affordable level. To company is addressing NRW by controlling physical losses, ensuring customer meter accuracy and making all efforts to keep the number of illegal connections within limits. Taking these measures can boost revenue by increasing the amount of water that can be billed while reducing wastage of the product. This increases profitability and improves the return on investment. With larger profits, the utility can then reinvest retained earnings and improve its productivity

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Future Outlook

BOMWASCO will start to implement the 2020-2025 strategic plan which is set to begin this year. We continue to count on the support of all our stakeholders to achieve the vision of our company. We look forward to the implementation of the planned gravity Bomet-Mulot through the National Government, the Chebang'ang' water project through Partnership of The Kenya Red Cross Society and County Government of Bomet as well as the numerous interventions within the Department of Water and Irrigation of Bomet County Government. Through these projects, the company is expected to finally achieve its goals of self-sustainability provision of water services to all, and contribute towards the achievement of the National Governments Big 4 agenda.

From the aforementioned, indeed the future of the company is bright.

Conclusion

As the chairman of board, I wish to confirm Board's commitment in directing the company to achieve its heights. The immense support the county government of Bomet continues to give the company in terms of subsidy, technical and moral support is highly appreciated. I congratulate all the Board Members, Management and the entire staff of Bomet Water Company Limited for their commitment and dedication. Going forward, we shall continue to rely on your support in order to deliver on our promise to the delight our customers.

THANK YOU, AND GOD BLESS US ALL



.....
Stanley Orwasa Ngeno
CHAIRMAN, BOARD OF DIRECTORS

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REPORT OF THE MANAGING DIRECTOR

INTRODUCTION

Bomet Water Company prepared this annual report to fulfil its obligation of providing information on performance to the licensee, the water regulator, the Government of Kenya, and the stakeholders. In the period covered by the financial report, there was regular provision of water services save for minor interruptions occasioned by power outages, power fluctuations, drought and general breakdowns.

Financial review

During the year 2019/2020, the company turnover drop from Kshs 136,090,527 to Kshs 130,582,783 representing 4 percent decrease. There was decline in subsidies received from the County Government of Bomet from Kshs 107,900,00 to Kshs 99,600,000 representing 8 percent. The total costs increased from Kshs 205,246,769 to Kshs 222,411,965 representing 8 percent. This was occasion by increased in Distribution cost in an effort to increase number of new customer connections and upgrading of Silent line to HDPE Pipeline to reduce on leakages and bursts. There was also increased in staff cost due to increased staff numbers to meet staff establishment requirements and SRC annual increment.

The operation & maintenance cost recovery increased from 56% to 59% during the period. Revenues generated are still low and the company continued to rely heavily on County Government to cover some cost of operations.

Customer focus

During the year the company we registered short code (BOMWASCO) for bill dispatched and process configured a USSD to handle customer queries. As a result, we are able to address customers' complaints on time and optimise customer interactions. We also Integrated Mpesa payments with the billing system for real time reconciliation of customer accounts.

Water Quality

Numerous tests were carried out on water prior to and after treatment in order to ensure that the water produced and supplied is of high quality and meets the standards required. All the tests carried out passed the minimum threshold of the national water quality standards

Technical Operations

During the period the company produced 5,119,519 cubic meters of water in all its schemes which were supplied to customers within our area of coverage. A total of over 65 km of pipeline extension within the coverage area were laid.

Water was supplied to customers for a minimum of 12 hours and to maximum of 22 hours depending on the uniqueness of each scheme.

The overall Non-Revenue Water (NRW) currently stands at 57.4%. During FY2019/20 the company undertook to replace old and delapidated pipeline within Bomet area specifically Silent line with a view of reducing ever rising cases of bursts and leakages which contributes largely to high non-revenue water. The Company plans to upscale NRW programme lessons learnt from the program to cover Konoin and Sotik.

In pursuit of sustainable gravity projects, the company provided necessary assistance for the designs and tendering of Bomet-Mulot water project which are to be funded by the National Government through Lake Victoria South Water Services Board.

The provision of sanitation is a key development intervention – without it, ill health dominates a life without dignity. The term sanitation in its widest sense covers excreta disposal, ullage and storm water drainage. Sanitation in the county is mainly use of pit latrines at household level and septic tanks in the institutions and urban centres with access to piped water supplies. The sewerage plant funded to a tune

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of Kshs 135 million by the World Bank through the Lake Victoria Environmental Management Project (LVEMP II) was constructed in Bomet town. The sewer system was designed to convey and treat approximately 750 m³/day of sewage by the year 2022. The wastewater collection system consists of approximately 2Kms of trunk sewer and approximately 56 manholes. Additionally, about 5Kms of sewer network has been completed and was awaiting commissioned. There is still a need to lay an additional network of about 15Kms to cover the entire Bomet town and construct sewerage systems in other towns such as Sotik, Mogogosiek, Longisa and Mulot.

Conclusion

On my behalf and that of our Board of Directors, I wish to thank you, our shareholders for the unwavering support you extended to the company throughout the year. We appreciate our customers for remaining loyal to us. I am grateful to the management team and staff for putting in so much effort in realizing this impressive performance. BOMET WATER management recognize the support of the County Government and other development partners towards strengthening effective service delivery by the company. All of our coordinated efforts will definitely enhance the company's performance, growth and financial sustainability.

We continue to count on your support and reaffirm our commitment to meeting all the company's goals while remaining focused on delighting our customers.



.....
PATRICK LANGAT
MANAGING DIRECTOR

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REVIEW OF BOMET WATER COMPANY 'S PERFORMACE FOR FY 2019/2020

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

Bomet water company Limited has strategic pillars and objectives within its Strategic Plan for the FY 2015/2016- 2019/2020. These strategic pillars are as follows: Development of water and sewerage infrastructure, Operational efficiency and customer service, Financial sustainability, institutional capacity, corporate governance

Bomet water company Limited develops its annual work plans based on the above Five (5) pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The company achieved its performance targets set for the FY 2019/2020 period for its Five (5) strategic pillars, as indicated in the diagram below:

Theme	Objective	Key performance indicators	Activities	Achievements
1 Water and sewerage infrastructure development	Increase water supply coverage from 20% to 70% by 2020	Number of water connections	Improve production of water in existing water supply schemes	21%
			Expand distribution network and construction of storage reservoirs	
			Rehabilitate and upgrade existing water treatment plants to increase capacity	
			Augment /develop treatment plants in all the water supply schemes	
Rehabilitate Itare water supply to achieve its original design capacity				
Take over community water projects				
	O & M cost coverage over 100%	Operating expenses/Total revenue	To achieve O & M cost recovery through efficient delivery of services and solid billing and collections performance in line with WASREB performance indicators	59%
	Increase sanitation coverage from the current 68% to 90%	Sanitation coverage	Develop sewer network for a new sewer system in Bomet and other towns	74%
2 Operational efficiency and customer service	To improve hours of water supply from 12 hours to 21 hours by 2020	No. of supply hours	Redesign distribution networks and replace old dilapidated networks	18 hours
			Improve reliability of water supply	
	Reduction of non-revenue water from 55.6% to 25 % by 20	Non-revenue water	Install master, zonal and consumer meters	57.40%
			Procure leak detector equipment	
			Block mapping of the water reticulation system using GIS	
			Accurate meter reading	
	Strengthen non-revenue water reduction unit (water loss control unit)			
To improve water quality to KEBS standards by end of 2016	Water quality (compliance with KEBS/WHO)	Replace filter media	compliance with KEBS &	
		Build and equip a central water laboratory and equip all the existing site labs in all schemes		
Establish and improve customer satisfaction levels to above 70%		Set up an efficient customer care unit	75%	
		Establish customer satisfaction levels and meet 70% target at minimum		

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3 Financial sustainability	Increase monthly revenue billed from KES 3.2 Million to KES 13 Million by 2019	Revenue billed	Increase new connections	
			Meter customers with a flat rate	
			Eliminate illegal connections	
			Ensure accurate & timely meter readings	6
			Revive dormant accounts	
			Service/ replace malfunctioning meters	
3 Financial sustainability	Improve collection efficiency from 51% to 85%	Collection efficiency	Diversify and increase sources of revenue	
			Diversify revenue collection points and payment modes	62%
			Collect current and old debts/arrears	
			Adhere to meter reading cycle	78%
			Establish billing efficiency through computerized finance system	
			Install an integrated financial management system	Implemented
4 Institutional Capacity	Strengthen procurement systems	Procurement system	Adherence to procurement policy and budgets	Strengthen procurement system
			Align staff establishment with the needs of the company	
			Strengthen staff capacity (staff development)	Motivated and skilled labor
			Enhance employee satisfaction	
			Enhance staff welfare	
			Implement the HR policy	Improved company visibility and image.
4 Institutional Capacity	Improve company visibility and image	Company visibility and image	Marketing, branding through company uniforms, ID's, Signage and advertisements, CSR activities.	
			Construct and furnish company office	
			Procure motor vehicle.	
			Create a conducive environment friendly for idea generation.	
			To increase connections and revenue	5
			Achieve staff productivity ratio	
5 Corporate Governance	Enhance good corporate governance	Established Board of Directors	To strengthen capacity of the board on corporate governance	Board of Directors in place.

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CORPORATE GOVERNANCE STATEMENT

The corporate governance structure ensures that we act with high standards of corporate behaviour and in the best interests of our stakeholder. The Board of Directors has the authority to perform the functions and determine the policies that control the trust activities.

The Board is responsible for our overall corporate governance and approves strategic directions and budgets. On the other hand, the management ensures that all statutory requirements are complied with, internal control systems are in place and operate effectively; in addition, the management ensures that board decisions are fully implemented.

The structure of the Board is as per the corporate governance guidelines issued by the Water Services Regulatory Board.

- The Board of Directors comprises 10 members; 3 from the County Government of Bomet (Department of Water, Finance and legal department), 5 from each subcounty, Chairman to the Board and Managing Director who is Secretary to the Board.
- The Managing Director sits in the board as a full-time director and as a Board Secretary.
- The Directors are appointed for terms of up to three years and are eligible for re-appointment for another final term of three years.
- The Directors have broad range of skills and experience.
- The Board has three committees namely; Technical and strategic Committee, Finance & Human Resource Committee and Audit Committee.
- Any issue(s) outside the above committees may be handled by specially constituted Ad Hoc committee, made by a resolution of the Board of Directors including its membership & role.
- The Board, in consultation with management, develops strategic direction for the annual and long-term period.
- The board also prepares for the Annual General Meeting and determines the agendas in which annual audited accounts are presented.

At its regular meetings, the Board considerations include:

- Technical performance & capital investment projects
- Finance and HR progress quarterly reports and budget approval
- Audit reviews and quarterly reports.

Other considerations include approval of policies & amendments thereof.

Bomet Water Company Ltd is committed to the values and principles of good corporate governance. Good corporate governance requires that the board of directors must govern the company with integrity and enterprise in a manner which entrenches and enhances the mandate it has.

Composition of the Board of Directors

The Board is Chaired by Stanley Orwasa Ngeno. He chairs the Board meetings giving direction during Board meetings. We have three committees namely; Technical and strategic chaired By Director Patricia Lasoi, Finance and Human Resource committee chaired by Director Nancy Laboso and audit committee chaired by Director Robert Maritim.

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Number of board meeting

During the year the, the board held the following meetings;

Committees	Number of meetings Held
Audit committee	4
Finance and Human Resource meetings	4
Technical and Strategic meetings	4
Special board meeting	2
Full board Meetings	4
Total	18

Board Renumerations

Kshs 4,097,200 was paid as board sitting allowances, Transport allowance, Lunch allowances, Honoraria and training costs during the year.

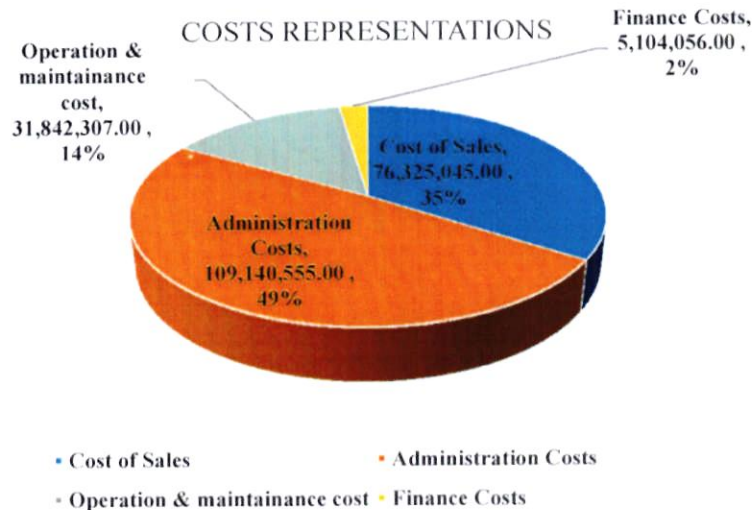
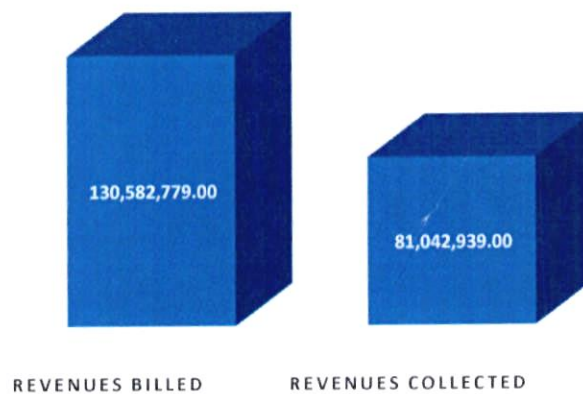
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MANAGEMENT DISCUSSION AND ANALYSIS

COMMERCIAL PERFORMANCE

During the year, the number of customer connections increased by 2003 connections. This was due to marketing and pipeline expansion undertaken. The Company also managed to bill customers a total of Kshs 130,582,783 million and collected total revenue of Kshs 81,042,940 representing collection efficiency of 62%. During the year, there was an increased in total expenditure from Kshs 205,246,769 to Kshs 222,411,965 representing an increase of Kshs 17,165,196 and translating to 8% increase due to increased Distribution cost in an effort to increase number of new customer connections and upgrading of Silent line to HDPE Pipeline. There was an increased in staff costs from Kshs 60,521,624 to Kshs 85,743,532 to representing Kshs 25,933,760 translating to 42 % increased. This is attributed to increase in number of staff due to need assessment requirements.

REVENUE BILLED VERSUS REVENUE COLLECTIONS



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OPERATIONAL PERFORMANCE

During the period, the company was able to produce 5,119,519 cubic meters of water from water production facilities. Out of these, 2,180,915 cubic meters was sold. The water produced was of high-quality meeting WHO standard as recommended by the regulator. As indicated above, the Non-Revenue Water during the period was 57.4% which is an increase from 53% the previous financial year due to high bursts and leakages occasioned by old and delapidated pipe line network compounded with heavy rains which uprooted some of our water pipelines. The Company mounted various programmes to reduce Non-Revenue Water. Among the programme is Performance Enhancement of Water Utilities in Kenya, PEWAK which is a partnership program between Vitens and Evide from Netherland and the Company. Bomet Water scheme was piloted and this has resulted in a reduction in NRW from 40% to an average of 20% during the year under review

In order to secure future water demand, Bomet-Longisa-Mulot gravity water project with a designed capacity of 20,000 cubic meters per day was at advance tendering stage during the year. This project once implemented by the National Government agencies will increase water coverage area.

HUMAN CAPITAL

During the period, the company implemented staff performance management system whereby senior and middle level staff signed performance contract whereas the lower carder signed key performance indicators. This improved the performance drastically.

In order to further improve performance, the company mounted several capacity building programs geared towards improving staff skills. These include training on customer care, billing, supervision, audit, finance, credit control, operation & maintenance, NRW control and management. This went a long way in enhancing staff motivation.

In our 2020-2025 strategic plan, we have introduced production and distribution sections in our organogram so as to monitor water losses and efficiency.

CUSTOMER SERVICES.

During the period, the company set up customer complaint tracking systems in an effort to address the issues on time to the satisfaction of the customers. The company is also planning to carry out customer satisfaction survey to gauge the level of services deliveries to our customers. Plans are also underway to review customers charter to ensure efficient and effective services deliveries as part of recognition programmes, the company will set up customer loyalty programmes where customers will be rewarded to encourage them make prompt payments to the company. The company acquired USSD which is a platform where customers can access billing reports instantly at the comfort of their phones

Bomet Water Company Limited
Annual Reports and Financial Statements
For the Year Ended June 30, 2020

CORPORATE SOCIAL RESPONSIBILITY STATEMENT

The Company recognizes that it has responsibilities to all stakeholders which include the interests of customers, suppliers and employees and the community; the need for company's relationships with customer, suppliers and others and the impact of its operations on the local communities and the surrounding environment where it operates. Customers are highly regarded and valued and their contribution to the Company is highly respected.

Environmental performance

The Company relies on the environment which provides water which is produced, treated and transmitted via pipeline to respective customers. On sewer management, the sewerage system is still new and has not yet discharge effluent to the environment. The water treatment plant uses certified chemicals in dosing system. A well-managed environment is the key to human kind survival and the BOMWASCO shall endeavour to play its role.

Community Engagements

The company recognizes co-existence with others and hence it has been actively involved in activities and social events occurring within its area of jurisdiction. Bomet water acknowledges its responsibility to the society in its capacity as a corporate citizen. Consequently, it endeavours to play an active role in water issues in the county. In the year under review Bomwasco provided water tanker services to schools, health facilities and public functions at areas outside the gazetted area of jurisdiction at an affordable rate. The company also visited children's home.

The Customer

Efficient delivery of services to our customer is one of the crucial areas of the Company's operations. The hours of water supply range from 12 to 22-hour service per day. The interruptions were minimal. Customer service is an area of high priority as the Company is cognizant of the importance of the customer in the service delivery process and indeed to its overall performance. The Company is therefore committed to effective communication with the customers and sensitizing them on key issues in the management of water resource especially at the consumption point.

Though the company has not fully met needs of unserved customers, the company has endeavoured to extend service using its own resources and has even mobilized funds from donors to extend service to customers.

Employee welfare

The Company recognizes that health, safety and training, play a key role in ensuring that our employees committed to responsibility in the workplace and a working environment in which personal and employment rights are upheld. Effective policies and procedures are aligned with Company needs and the promotion of good communication processes, to assist timely and consistent delivery of relevant information to employees.

The Company provides equal opportunity for all employees and job applicants. It has in place policies covering issues such as performance management, training and family friendly policies. E.g. Compassionate Leave, Paternity Leave. The employees of the Company are active players of various teams which compete locally and nationally.

Stakeholders

The company actively encourages open communication with stakeholder. Principally through the board, the company endeavours to establish and maintain healthy relationships with its institutional stakeholders by holding regular consultations on issues requiring stakeholder participation as enshrined in the Constitution of Kenya 2010.

**Bomet Water Company Limited
Annual Reports and Financial Statements
For the Year Ended June 30, 2020**

REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2020 which show the state of the Company's affairs.

Principal activities

The principal activities of the Company are that of the provision of water and sanitation services to residents of Bomet County.

Results

The results of the Company for the year ended June 30, 2020 are set out on **page 1 – 27**

Directors

The members of the Board of Directors who served during the year are shown on **page (v-vi)** in accordance with Regulation of the company's Articles of Association.

Auditors

The Auditor General is responsible for the statutory audit of the company in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015

Signed



.....
Chairman Board of Directors

Dated: 28th January 2021

Bomet Water Company Limited
Annual Reports and Financial Statements
For the Year Ended June 30, 2020

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 164 (b) of the Public Finance Management Act 2012 and (Section 14 of the state corporation Act), require the Directors to prepare financial statements in respect of the company, which give a true and fair view of the state of affairs of the company at the end of the financial year/period and the operating results of the company for that year/period. The Directors are also required to ensure that the company keeps proper accounting records which disclose with reasonable accuracy the financial position of the company. The Directors are also responsible for safeguarding the assets of the company.

The Directors are responsible for the preparation and presentation of the company's financial statements, which give a true and fair view of the state of affairs of the company for and as at the end of the financial year (period) ended on June 30, 2020. 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 company; (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 company; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the company's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards (IFRS), and in the manner required by the Companies Act. The Directors are of the opinion that the company's financial statements give a true and fair view of the state of company's transactions during the financial year ended June 30, 2020, and of the company's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the company, which have been relied upon in the preparation of the company's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the company will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

Bomet Water and Sanitation Company Limited financial statements were approved by the Board on 24th September, 2020 and signed on its behalf by:



Chairman of the Board



Managing Director

REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON BOMET WATER AND SANITATION COMPANY LIMITED FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Bomet Water and Sanitation Company Limited set out on pages 1 to 38, which comprise the statement of financial position as at 30 June, 2020, and the statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows and the 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 the Bomet Water and Sanitation Company Limited as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRS) and comply with the Companies Act, 2015, the Water Act, 2016 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Long Outstanding Trade and Other Receivables

The statement of financial position and Note 15 to the financial statements reflect trade and other receivables of Kshs.219,486,725 (2019 - Kshs.169,084,677) of which Kshs.183,360,072 or 85% had remained uncollected for a period of over one (1) year as at 30 June, 2020. The receivables balance continued to increase over the years and was likely to negatively affect the Company's liquidity. Management did not provide evidence of the measures in place to ensure that the receivables are collected

Further, no provision for bad and doubtful debts was made against the receivables.

In the circumstances, the accuracy and full recoverability of the reported trade and other receivables balances of Kshs.219,486,725 as at 30 June, 2020 could not be confirmed.

In addition, the efficiency of the Company's debt management strategies could not be confirmed.

2.0 Trade and Other Payables

The statement of financial position reflects Kshs.92,005,784 for trade and other payables. However, the balance included long outstanding payables amounting to Kshs.38,388,425 owed to other water agencies / bodies as detailed below:

S/No.	Description	Amount (Kshs.)
1	Lake Victoria South Water Works Development Agency	8,241,949
2	Water Resource Management Authority	4,686,671
3	Water Services Regulatory Board	7,201,442
4	Other Payables	18,258,363
	Total	38,388,425

Failure To settle legal obligations may attract penalties and interest and cause reputational damage to the Company.

3.0 Unsupported Loan Inherited from Community

The statement of financial position as at 30 June, 2020 reflects non-current liabilities of Kshs.443,373 in respect of Kamureito Water Project Loan. The balance represents a community loan obtained from a bank as per the letter of offer dated 19 December, 2014 and taken over by the Company. However, no documents were provided to clarify the circumstances under which the water company took over the community project loan. Further, the loan was in arrears since the Company stopped remitting repayments in July, 2017. The Management did not provide any reason or explanation for failure to settle the loan which continued to attract interest at the rate of 18.5% per annum.

In the circumstances, the validity and accuracy of the Kamureito Water Project loan balance of Kshs.443,373 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Bomet Water and Sanitation Company Limited 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

Unresolved Prior Year Audit Matters

As disclosed under the progress on follow up of auditor recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided satisfactory reasons for the delay in resolving the issues.

Other Information

The Board of Directors is responsible for the other information. The other information comprises the Company's information, corporate governance and the report of Board of Directors as required by the Companies Act, 2015. The other information does not include the financial statements and the auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the Company's financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or the knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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 matter(s) described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources Sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Unremitted Salary Deductions

Note 17 to the financial statements reflects staff salaries and staff salaries deductions amounting to Kshs.21,702,761 of which Kshs.18,416,098.50 related to pension deductions dating back to March, 2018 not remitted. This is contrary to Section 19(4) of Employment Act, 2007 which requires an employer who deducts an amount from an employee's remuneration to pay the amount so deducted in accordance with the time period and other requirements specified in the law.

The Company was therefore exposed to the risk of incurring penalties and litigation with the continued delay in remitting the deductions.

2.0 Excessive Wage Bill

The Company incurred an expenditure of Kshs.86,455,624 on staff costs representing fifty nine percent (59%) of the Company's total operational costs of Kshs.146,086,920. This is contrary to paragraph 3.15 of the Model Human Resource Policy and Procedures Manual for Water Service Providers by WASREB which prescribes that in determining the staff establishment, the Water Service Provider shall be guided by WASREB sector benchmarks on personnel expenditures as a percentage of total operation costs. The Management has explained that the high wage bill has been caused by recruitment of more staff during the year under review hence no efforts appear to have been made to check the wage bill.

The Company was therefore, in breach of the regulations.

3.0 Management of Water

3.1 Non-Revenue Water

Available records indicate that the Company produced 5,119,519 cubic meters (M³) of water, of which only 2,180,915M³ were billed to customers leaving out the balance of 2,938,604M³ unbilled representing 57% of the production as Non-Revenue Water (NRW). The NRW exceeded the set threshold of 25% as approved by the Water Services Regulatory Board (WASREB) guidelines.

The Non-Revenue Water of 2,938,604 cubic meters may have resulted in lost sales estimated at Kshs.161,623,220.00 when computed at the rate of Kshs.55 per cubic meter of water being the minimum tariff for water in accordance with the Water Act, 2016.

Consequently, the NRW may negatively affect the Company's profitability and long-term going concern.

3.2 Unmetered Connections

Billing records for the year ended 30 June, 2020 revealed that an average of seven hundred and fifty-six (756) customers had water connections without meters and were billed on average consumptions. Although Kshs.6,759,255 was realized as revenue from these customers translating to 5% of the total sales, billing of customers without meters could result to possible loss of water hence high percentage of Non-Revenue Water.

4.0 Stalled Chebunyo – Siongiroy Water Project

The statement of financial position reflects a property, plant and equipment balance of Kshs.45,934,173. Included in the balance is Kshs.17,573,015 relating to Chebunyo - Siongiroy Water Project financed by grant from Water Sector Trust Fund during the financial year 2015/2016 for the construction of a water supply extension to connect the Chepalungu area from Moi Girls - Siongorai water distribution point. Payment documents indicate that the total grant of Kshs.17,573,015 had been paid. However, the project failed to take off during the test run on completion due to low water volumes/levels at the in-take.

The feasibility study documents on the Project have not been availed for audit to establish whether the Project was confirmed viable and a site inspection visit carried out in the month of January, 2021 revealed that the site had been abandoned.

In view of the above, the public may not get the benefits of the intended services from the stalled project.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Companies Act, 2015, I report based on my audit, that:

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the Company, so far as appears from the examination of those records; and,
- iii. The Company's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and the Board of Directors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether

due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue to as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to liquidate the Company 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.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. 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 Company to cease to continue as a going concern.
- 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 Company 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

01 February, 2022

Bomet Water Company Limited
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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE
YEAR ENDED 30 JUNE 2020**

	Notes	2019/2020	2018/2019
		Kshs	Kshs
REVENUES			
Sales	6	130,582,783	136,090,527
Cost of sales	7	(76,325,045)	(79,085,000)
GROSS PROFIT		54,257,738	57,005,527
Grants from County Government of Bomet and PEWAK	8	101,102,013	108,170,000
TOTAL REVENUES		155,359,751	165,175,527
OPERATING EXPENSES			
Administration Costs	9	109,140,555	85,274,585
Operation and Maintenance Costs	10	31,842,307	35,359,252
Depreciation and Amortisation	11	5,104,058	5,501,594
TOTAL OPERATING EXPENSES		146,086,920	126,135,431
PROFIT/(LOSS) BEFORE TAXATION		9,272,831	39,040,096
INCOME TAX EXPENSE/(CREDIT)		0	0
PROFIT/(LOSS)AFTER TAXATION		9,272,831	39,040,096

Bomet Water Company Limited
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

		2019/2020	2018/2019
	Notes	Kshs	Kshs
ASSETS:			
Non-current Assets			
Property, Plant and Equipment	12a	45,934,173	22,853,207
Kamureito water project		-	3,726,301
WIP-WSTF Chebunyo-Siongiroi project		-	17,573,015
Intangible Assets	13	1,658,644	1,815,966
Total Non-current Assets		47,592,817	45,968,489
Current Asset			
Inventories	14	584,566	348,799
Trade and other Receivables	15	219,486,725	169,084,677
Bank and Cash balances	16	2,656,360	2,811,551
Total current Assets		222,727,651	172,245,027
TOTAL ASSETS		270,320,468	218,213,516
EQUITY AND LIABILITIES			
Capital and Reserves			
Ordinary share capital	19	100,000	100,000
Capital reserves	20	39,354,043	39,354,043
Retained earnings		117,495,437	107,958,755
Capital and Reserves		156,949,480	147,412,798
Non-current liabilities			
Deferred income-WSTF		20,921,831	17,380,856
Kamureito water project Loan	21	443,373	443,372
Total Non-current liabilities		21,365,204	17,824,228
Current Liabilities			
Trade and other payables	17	92,005,784	52,976,496
Total current Liabilities		92,005,784	52,976,493
TOTAL EQUITY AND LIABILITIES		270,320,468	218,213,516

The financial statements were approved by the Board on **24th September 2020** and signed on its behalf by:


 Mr Patrick Langat
 Managing Director


 Mr Bernard Ronoh
 Finance Manager
 ICPAK M/NO 8692


 Mr Stanley Orwasa Ngeno,
 Board Chairman

Bomet Water Company Limited
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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	Ordinary share Capital	Retained Earnings	Capital Reserves	Total
As at July 1 st 2017	100,000	75,401,474	39,354,042	114,855,517
Prior year adjustment	-	-17,689,206	-	-17,689,206
Surplus for the year	-	11,101,902	-	11,101,902
At June 30, 2018	100,000	68,814,170	39,354,042	108,268,212
As at July 1 st 2018	100,000	68,814,170	39,354,042	108,268,212
Prior year adjustment		104,490	-	104,490
Surplus for the year	-	39,040,095	-	39,040,095
At June 30, 2019	100,000	107,958,755	39,354,042	147,412,797
As at July 1 st 2019	100,000	107,958,755	39,354,042	147,412,797
Prior year adjustment		263,851		263,851
Surplus for the year		9,272,831		9,272,831
At June 30, 2020	100,000	117,495,437	39,354,042	156,949,480

Journal entries for prior year adjustment;

Dr -Fuel and lubricants expense account	263,851.00
Cr -Statement of Profit or Loss account	263,851.00
Narration: Being reversal of fuel consumed in June 2019 but invoiced in July 2019	

Bomet Water Company Limited
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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2019/2020	2018/2019
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Net cash provided by Operating Activities	18	6,573,192	8,152,894
CASHFLOW FROM INVESTING ACTIVITIES			
Purchase of Computer and Hardware		(460,470)	(689,490)
Construction of office building/perimeter wall		-	-
purchase of Computer Software		(672,000)	(2,250,000)
Purchase of Office Furniture & Fittings		-	-
Purchase of motor cycle		(995,000)	-
purchase of Land		-	-
Purchase of Water Meters		(1,351,000)	(4,487,384)
Purchase of Motor vehicle		-	-
purchase of Plant & Machinery		(680,000)	(70,000)
Net Cash used in investing activities	12a	(4,158,470)	(7,496,874)
Construction of WSTF Chebunyo project		(2,569,914)	-
Net cash used in Investing Activities		(6,728,384)	(7,496,874)
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash provided by/ (used in) Financing activities			
Net Decrease in cash during the period		(155,192)	656,020
Net cash flow as at 1 st July 2019		2,811,552	2,155,532
Cash and cash equivalent as at 30th June 2020	16	2,656,360	2,811,552

**Bomet Water Company Limited
Annual Reports and Financial Statements
For the Year Ended June 30, 2020**

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE PERIOD ENDED JUNE 30 2020

	Original budget		Adjustments		Final budget		Actual on comparable basis		Performance difference	percentages changes	Notes
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020			
Revenues-01											
Water sales	109,650,000	58,866,599	(50,783,401)		58,866,599	110,386,940	(51,520,341)		-47%	a	
Meter Rent	3,500,000	3,500,000	-		3,500,000	3,464,700	35,300		1%		
Miscellaneous-sewerage charges	2,250,000	2,250,000	-		2,250,000	2,266,265	(16,265)		-1%		
Exhauster services	10,560,000	8,236,252	(2,323,748)		8,236,252	9,408,200	(1,171,948)		-12%	b	
water tankers (browsers)	13,200,000	5,146,504	(8,053,496)		5,146,504	5,056,678	89,826		2%		
subsidies (CGOB)	99,600,000	93,400,000	(6,200,000)		93,400,000	99,600,000	(6,200,000)		-6%		
Grant-Kenya Red cross	64,000	-	(64,000)		-	-	-		-		
Subsidy-Pewak	525,000	1,502,013	977,013		1,502,013	1,502,013	-		0%		
Total Revenues	239,349,000	172,901,368	(66,447,632)		172,901,368	231,684,796	(58,783,428)		-25%		
Expenditures -02											
Staff costs	83,655,611	83,742,261	(86,650)		83,742,261	85,743,552	(2,001,271)		-2%		
Operation costs											
Sports and Recreation	900,000	400,000	(500,000)		400,000	-	105,850		0%	c	
Protective cloth and staff IDs	1,000,000	100,000	(900,000)		100,000	308,700	85,450		28%	d	
Travelling and subsistence allowances	4,800,000	5,800,000	1,000,000		5,800,000	5,716,194	83,806		1%		
staff training and subscription	1,700,000	2,270,000	570,000		2,270,000	1,335,053	934,947		70%	e	
Directors Emolument	4,800,000	4,830,000	30,000		4,830,000	4,097,200	732,800		18%	f	
AGM Expenses	400,000	400,000	-		400,000	-	400,000		0%		
Communication services and supplies	1,600,000	1,610,000	10,000		1,610,000	1,273,790	336,210		26%	g	
Printing and Stationery	1,600,000	1,170,000	(430,000)		1,170,000	764,031	405,969		53%	h	
Office Expenses	1,400,000	390,000	(1,010,000)		390,000	-	390,000		0%		
Corporate social responsibility	300,000	300,000	-		300,000	-	300,000		0%	i	

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	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	percentages changes	Notes
Fuel and Lubricants	7,700,000	-	7,700,000	6,614,529	885,471	13%	j
Publicity & advertisement and periodical	1,600,000	(330,000)	1,270,000	516,830	753,170	146%	l
Cleaning materials	300,000	-	300,000	90,606	209,394	231%	m
Insurance	5,000,000	15,000	5,015,000	4,759,966	255,034	5%	o
Rent Expenses	700,000	300,000	1,000,000	818,300	181,700	22%	p
Electricity -Cost of Sales	73,600,000	-	73,600,000	69,827,950	3,772,050	5%	
Electricity cost-Office costs	400,000	-	400,000	310,205	89,795	29%	
Bank charges	200,000	280,000	480,000	399,476	80,524	20%	q
WASREB Regulatory Levies	5,500,000	-	5,500,000	3,474,195	2,025,805	58%	r
WARMA Levies	2,200,000	250,000	2,450,000	2,456,675	(6,675)	0%	
Professional fees	2,200,000	(200,000)	2,000,000	1,153,200	846,800	73%	u
Hired transport	100,000	15,000	115,000	85,000	30,000	35%	w
Water Chemicals	7,500,000	-	7,500,000	6,497,095	1,002,905	15%	x
Labaratory Expenses	800,000	300,000	1,100,000	905,420	194,580	21%	
Tools & equip	100,000	(50,000)	50,000	-	50,000	0%	
Sub-total	124,400,000	1,350,000	125,750,000	111,404,415	14,145,585	13%	
Repairs and Maintenances							
Buildings	800,000	-	800,000	610,380	189,620	31%	y
Vehicles running expenses,motor cycles and tires	4,100,000	-	4,100,000	3,972,376	127,624	19%	
Ground maintenance	400,000	-	400,000	279,150	120,850	43%	aa
Maintainance and Repairs of distribution network	6,000,000	3,300,000	9,300,000	11,977,084	(2,677,084)	-22%	ab
Repairs to Office equipment and computers	1,300,000	-	1,300,000	1,173,257	126,743	11%	ac
Repairs to Plant and equipment	500,000	250,000	750,000	599,799	150,201	25%	ae
Repairs of pumps & motors	1,300,000	-	1,300,000	1,547,913	(247,913)	-16%	af
Depreciation and amortisation	-	-	-	5,104,058	(5,104,058)		
Sub Total	14,400,000	3,550,000	16,650,000	25,264,017	(8,614,017)		
Total expenditures	222,455,611	4,813,350	226,142,261	222,411,964	3,530,297		
Surplus/Deficits	16,893,389	(71,260,982)	(53,240,893)	9,272,832	(62,313,725)		

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Notes:

- a Drop in sales due to closure of schools and institution caused by Covid-19 pandemic
- b Exhauster GKB678 was grounded for repairs due to mechanical breakdown of pump
- c WASCO games were suspended due to Covid-19 pandemic
- d Personal protective clothing was deferred due to low revenue caused by Covid 19 pandemic
- e staff trainings were done virtually thereby reducing on training costs
- f Board training was call off due to guideline issued by MOH on public gathering
- g Closure of offices during quarter four as a result of Covid-19 outbreak
- h Use of bulk SMS reduced printing materials costs
- i CSR activities suspended due to Covid-19 outbreak
- j GKB678 was grounded due to mechanical breakdown hence less fuel consumption
- k Use of internet to access information reduced usage of hard copies newspapers
- l Suspension of Barazas and meeting by MOH during the year
- m Cleaning material cost reduced due to closure of offices during the fourth quarter
- n Use of bulk SMSs to send water bills reduced usage of printing materials
- o Reduced Assets Net book values as most assets nearing useful life span
- p Rent rates renegotiated as per the prevailing market rates
- q Use of internet Banking to access statements saw a reduction in bank charges and use of physical cheques
- r Abolishment of LVSWSB levies during the year due to enactment of water Act 2016
- s NEMA levies were renegotiated saw a reduction in effluent discharge levies.
- t EIA audit was not carried out during the year under review
- u Strategic plan formulation was deferred due to financial constraints posed by Covid-19 pandemic
- v professional bodies subscription fees were suspended due to financial challenges brought about by Covid-19
- w Suspension of meetings saw a reduction of hired transport costs
- x less rainfall during the year reduced usage of chemical
- y less lab detergents used during the quarter due to low rainfall
- z Scheduled fourth quarter building repair works was hold due to low revenue as a result of Covid 19 pandemic
- aa Use of own grass cutting machine saw reduction in ground maintenance costs
- ab Upgrading of pipeline network HDPE to reduce of burst and leakages
- ac Procurement of office equipment was suspended
- ad Acquisition of USSD increased networking costs
- ae Rewinding of motors for Mogombet and gelegele was not completed during the year.
- af Increased cost of pump repairs for Sergutiet schemes due to aging of the pump

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NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Bomet water Company was established on 18 June 2013 under the Companies Act (Cap 486) as a limited Company. The Company is headed by the Board of Directors who is responsible for the general policy and strategic direction of the Company. The Company is domicile in Kenya.

For Kenyan Companies Act reporting purposes, the balance sheet is represented by the statement of financial position and the profit and loss account by the statement of profit or loss and other comprehensive income in these financial statements

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Financial Reporting Standards (IFRS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the company's accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the company the financial statements have been prepared in accordance with Section 164 of PFM Act 2012 and section 14 of State Corporation Act the Companies Act, and International Financial Reporting Standards (IFRS). The accounting policies adopted have been consistently applied to all the years presented.

3. APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

i) Relevant new standards and amendments to published standards effective for the year ended 30 June 2020

IFRS 16: Leases

The new standard, effective for annual periods beginning on or after 1st January 2019, introduces a new lessee accounting model, which requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL
REPORTING STANDARDS (IFRS) (Continued)**

**Relevant new standards and amendments to published standards effective for the year ended 30
June 2020(Continued)**

Application of IFRS 16 requires right-of-use assets and lease liabilities to be recognised in respect of most operating leases where the Company is the lessee.

IFRIC 23: Uncertainty Over income tax treatments

The interpretation addresses the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under IAS 12. It specifically considers:

- Whether tax treatments should be considered collectively
- Assumptions for taxation authorities' examinations
- The determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates
- The effect of changes in facts and circumstances

Amendments to IFRS 9 titled Prepayment Features with Negative Compensation (issued in October 2017)

The amendments, applicable to annual periods beginning on or after 1 January 2019, allow entities to measure prepay able financial assets with negative compensation at amortised cost or fair value through other comprehensive income if a specified condition is met.

Amendments to IAS 28 titled Long-term Interests in Associates and Joint Ventures (issued in October 2017)

The amendments, applicable to annual periods beginning on or after 1st January 2019, clarify that an entity applies IFRS 9, rather than IAS 28, in accounting for long-term interests in associates and joint ventures.

Amendments to IFRS 3 - Annual Improvements to IFRSs 2015–2017 Cycle, issued in December 2017.

The amendments, applicable to annual periods beginning on or after 1st January 2019, provide additional guidance on applying the acquisition method to particular types of business combination.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL
REPORTING STANDARDS (IFRS) (Continued)**

**Relevant new standards and amendments to published standards effective for the year ended 30
June 2020(Continued)**

Amendments to IFRS 11 - Annual Improvements to IFRSs 2015–2017 Cycle, issued in December 2017

The amendments, applicable to annual periods beginning on or after 1st January 2019, clarify that when an entity obtains joint control of a business that is a joint operation, it does not re-measure its previously held interests

Amendments to IAS 12 - Annual Improvements to IFRSs 2015–2017 Cycle, issued in December 2017

The amendments, applicable to annual periods beginning on or after 1st January 2019, clarify that all income tax consequences of dividends should be recognised when a liability to pay a dividend is recognised, and that these income tax consequences should be recognised in profit or loss, other comprehensive income or equity according to where the entity originally recognised the transactions to which they are linked.

Amendments to IAS 23 - Annual Improvements to IFRSs 2015–2017 Cycle, issued in December 2017

The amendments, applicable to annual periods beginning on or after 1st January 2019, clarify that the costs of borrowings made specifically for the purpose of obtaining a qualifying asset that is substantially completed can be included in the determination of the weighted average of borrowing costs for other qualifying assets.

Amendments to IAS 19 titled Plan Amendment, Curtailment or Settlement (issued in February 2018)

The amendments, applicable to plan amendments, curtailments or settlements occurring on or after the beginning of the first annual reporting period that begins on or after 1st January 2019, requires an entity to use updated actuarial assumptions to determine current service cost and net interest for the remainder of the annual reporting period after the plan amendment, curtailment or settlement when the entity re-measures its net defined benefit liability (asset) in the manner specified in the amended standard.

Amendments to IAS 1 and IAS 8 Definition of material

The amendments are intended to make the definition of material in IAS 1 easier to understand and are not intended to alter the underlying concept of materiality in IFRS Standards. The concept of ‘obscuring’ material information with immaterial information has been included as part of the new definition. The threshold for materiality influencing users has been changed from ‘could influence’ to ‘could reasonably be expected to influence’. The definition of material in

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL
REPORTING STANDARDS (IFRS) (Continued)

IAS 8 has been replaced by a reference to the definition of material in IAS 1. In addition, the IASB amended other Standards and the Conceptual Framework that contain a definition of material or refer to the term 'material' to ensure consistency. The amendments are applied prospectively for annual periods beginning on or after 1 January 2020, with earlier application permitted.

- ii) **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2019**

IFRS 17 Insurance Contracts (Issued 18 May 2017)

IFRS 17 requires insurance liabilities to be measured at a current fulfillment value and provides a more uniform measurement and presentation approach for all insurance contracts. These requirements are designed to achieve the goal of a consistent, principle-based accounting for insurance contracts. IFRS 17 supersedes IFRS 4 *Insurance Contracts* as of 1 January 2021.

Amendments to References to the Conceptual Framework in IFRS Standards (Issued 29 March 2018-Applicable for annual periods beginning 1 January 2020)

Together with the revised Conceptual Framework published in March 2018, the IASB also issued Amendments to References to the Conceptual Framework in IFRS Standards. The document contains amendments to IFRS 2, IFRS 3, IFRS 6, IFRS 14, IAS 1, IAS 8, IAS 34, IAS 37, IAS 38, IFRIC 12, IFRIC 19, IFRIC 20, IFRIC 22, and SIC-32. Not all amendments, however update those pronouncements with regard to references to and quotes from the framework so that they refer to the revised Conceptual Framework. Some pronouncements are only updated to indicate which version of the framework they are referencing to (the IASC framework adopted by the IASB in 2001, the IASB framework of 2010, or the new revised framework of 2018) or to indicate that definitions in the standard have not been updated with the new definitions developed in the revised Conceptual Framework.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL
REPORTING STANDARDS (IFRS) (Continued)**

iii) Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2018.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below;

a) Revenue recognition

Revenue is recognised to the extent that it is probable that future economic benefits will flow to the company and the revenue can be reliably measured. Revenue is recognised at the fair value of consideration received or expected to be received in the ordinary course of the company's activities, net of value-added tax (VAT), where applicable, and when specific criteria have been met for each of the company's activities as described below.

- i) **Revenue from the sale of goods and services** is recognized in the year in which the Bomet water and sanitation company limited delivers products to the customer, the customer has accepted the products and collectability of the related receivables is reasonably assured.
- ii) **Grants from County Government** are recognized in the year in which the Bomet water and sanitation company limited actually receives such grants. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.
- iii) **Finance income** comprises interest receivable from bank deposits and investment in securities, and is recognized in profit or loss on a time proportion basis using the effective interest rate method.
- iv) **Dividend income** is recognized in the income statement in the year in which the right to receive the payment is established.
- v) **Rental income** is recognized in the income statement as it accrues using the effective lease agreements.
- vi) **Other income** is recognized as it accrues.

b) In-kind contributions

In-kind contributions are donations that are made to the Bomet water and Sanitation company Limited 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, Bomet water and Sanitation company Limited includes such value in the statement of comprehensive income both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

Bomet Water Company Limited
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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Property, plant and equipment

All categories of property, plant and equipment are initially recorded at cost less accumulated depreciation and impairment losses.

Certain categories of property, plant and equipment are subsequently carried at re-valued amounts, being their fair value at the date of re-evaluation less any subsequent accumulated depreciation and impairment losses. Where re-measurement at re-valued amounts is desired, all items in an asset category are re-valued through periodic valuations carried out by independent external valuers.

Increases in the carrying amounts of assets arising from re-valuation are credited to other comprehensive income. Decreases that offset previous increases in the carrying amount of the same asset are charged against the revaluation reserve account; all other decreases are charged to profit or loss in the income statement.

Gains and losses on disposal of items of property, plant and equipment are determined by comparing the proceeds from the disposal with the net carrying amount of the items, and are recognised in profit or loss in the income statement.

d. Depreciation and impairment of property, plant and equipment

Freehold land and capital work in progress are not depreciated. Capital work in progress relates mainly to the costs of on-going but incomplete works on buildings and other civil works and installations.

Depreciation on property, plant and equipment is recognised in the income statement on a reducing balance basis to write down the cost of each asset or the re-valued amount to its residual value over its estimated useful life. The annual rates in use are:

Plant, Machinery and equipment	20.0%
Motor vehicles, including motor cycles	25.0%
Computers and related equipment	33.3%
Office equipment	12.5%
Furniture and fittings	12.5%
Water meters	12.5%
Building	2.5%

A full year's depreciation charge is recognized both in the year of asset purchase and in the year of asset disposal.

Items of property, plant and equipment are reviewed annually for impairment. Where the carrying amount of an asset is assessed as greater than its estimated recoverable amount, an impairment loss is recognized so that the asset is written down immediately to its estimated recoverable amount.

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Intangible assets

Intangible assets comprise purchased computer software licences, which are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over the estimated useful life of the intangible assets from the year that they are available for use, usually over three years.

f. Amortisation and impairment of intangible assets

Amortisation is calculated on the reducing balance basis over the estimated useful life of computer software over a period of three years.

All computer software is reviewed annually for impairment. Where the carrying amount of an intangible asset is assessed as greater than its estimated recoverable amount, an impairment loss is recognised so that the asset is written down immediately to its estimated recoverable amount.

g. Investment property

Buildings, or part of a building (freehold or held under a finance lease) and land (freehold or held under an operating lease) held for long term rental yields and/or capital appreciation, and which are not occupied by the entity, are classified as investment property under non-current assets.

Investment property is carried at fair value, representing open market value determined periodically by independent external values. Changes in fair values are included in profit or loss in the income statement.

h. Finance and operating leases

Leases which confer substantially all the risks and rewards of ownership to the entity are classified as finance leases. Upon initial recognition, the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments, and the asset is subsequently accounted for in accordance with the accounting policy applicable to that asset.

All other leases are treated as operating leases and the leased assets are recognized in the statement of financial position to the extent of prepaid lease rentals at the end of the year. Payments made under operating leases are recognized in profit or loss on a straight-line basis over the term of the lease. Lease incentives received are recognized as an integral part of the total lease expense over the term of the lease.

i. Fixed interest investments (bonds)

Fixed interest investments refer to investment funds placed under Central Bank of Kenya (CBK) long-term infrastructure bonds and other corporate bonds with the intention of earning interest income upon the bond's disposal or maturity. Fixed interest investments are freely traded at the Nairobi Securities Exchange. The bonds are measured at fair value through profit or loss.

j. Quoted investments

Quoted investments are classified as non-current assets and comprise marketable securities traded freely at the Nairobi Securities Exchange or other regional and international securities exchanges. Quoted investments are stated at fair value.

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Unquoted investments

Unquoted investments stated at cost under non-current assets, and comprise equity shares held in other Government owned or controlled entities.

l. Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises purchase price, import duties, transportation and handing charges, and is determined on the moving average price method.

m. Trade and other receivables

Trade and other receivables are recognised at fair values less allowances for any uncollectible amounts. These are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end. Bad debts are written off after all efforts at recovery have been exhausted.

n. Taxation

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

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The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

o. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorised officers and which were not surrendered or accounted for at the end of the financial year.

p. Borrowings

Interest bearing loans and overdrafts are initially recorded at fair value being received, net of issue costs associated with the borrowing. Subsequently, these are measured at amortized cost using the effective interest rate method. Amortized cost is calculated by taking into account any issue cost and any discount or premium on settlement. Finance charges, including premiums payable of settlement or redemption are accounted for on accrual basis and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise. Loan interest accruing during the construction of a project is capitalized as part of the cost of the project.

q. Trade and other payables

Trade and other payables are non-interest bearing and are carried at amortised cost, which is measured at the fair value of contractual value of the consideration to be paid in future in respect of goods and services supplied, whether billed to the Company or not, less any payments made to the suppliers.

r. Retirement benefit obligations

Bomet Water operates a defined contribution scheme for all full-time employees from July 1, 2015. The scheme is administered by an in-house team and is funded by contributions from both the company and its employees. The company also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The company's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at 15% of Basic and House allowance per employee per month.

s. Provision for staff leave pay

Employees' entitlements to annual leave are recognized as they accrue at the employees. A provision is made for the estimated liability for annual leave at the reporting date.

Bomet Water Company Limited
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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

t. Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the entity operates, Kenya Shillings. Transactions in foreign currencies during the year/period are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are re-measured. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss.

u. Budget information

The original budget for FY 2019-2020 was approved by the County Assembly . Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Bomet water upon receiving the respective approvals in order to conclude the final budget.

Bomet Water budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

v. Service concession arrangements

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

w. Comparative figures

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

x. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2020.

y. Provision for bad and doubtful debts

Provision for bad and doubtful debts is recognized in the income statement at annual rates to be determined by the management from time to time.

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5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION
UNCERTAINTY

The preparation of the Company's financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made: e.g.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Company
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the assets
- Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

z. Financial Risk Management

The Company's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The company's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The company does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The company's financial risk management objectives and policies are detailed below:

i. Credit risk

The Company has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

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Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the company's management based on prior experience and their assessment of the current economic environment.

The board of directors sets the company's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii. Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Company's directors, who have built an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

iii. Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the Company on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Company's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The company's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day to day implementation of those policies.

There has been no change to the Company's exposure to market risks or the manner in which it manages and measures the risk.

iv. Capital Risk Management

The objective of the Company's capital risk management is to safeguard the Board's ability to continue as a going concern. The Company capital structure comprises of the following funds; Reserves, retained earnings and share capital.

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6. Sales

	2019/2020	2018/2019
	Kshs	Kshs
Water Sales	110,386,940	120,303,967
Exhauster services	9,408,200	5,442,192
Meter Rent	3,464,700	2,352,787
Miscellaneous-sewerage charges	2,266,265	2,123,390
Water Bowsers	5,056,678	5,868,191
	130,582,783	136,090,527

7. Cost of Sales

	2019/2020	2018/2019
	Kshs	Kshs
Electricity Cost	69,827,950	71,439,268
Water Chemicals	6,497,095	7,645,732
	76,325,045	79,085,000

8. Grants from County Government of Bomet & PEWAK

	2019/2020	2018/2019
	Kshs	Kshs
Subsidy-County Government of Bomet	99,600,000	107,900,000
PEWAK-NRW project	1,502,013	270,000
	101,102,013	108,170,000

Analysis of grants received

Name of the Entity sending the grant	Amount recognized in the Statement of Comprehensive Income	Amount deferred under deferred income	Amount recognized in capital fund.	Total grant income during the year	2019-2020
	Kshs	Kshs	Kshs	Kshs	Kshs
County Government of Bomet	99,600,000	-	-	99,600,000	99,600,000
PEWAK	1,502,013	-	-	1,502,013	1,502,013
Total	101,102,013	-	-	101,102,013	101,102,013

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9(a) Administration costs

	2019/2020	2018/2019
	Kshs	Kshs
Staff cost -Note 9(b)	85,743,532	60,521,864
Directors Emoluments	4,097,200	737,400
Communication Services and Supplies	1,273,790	-
Airtime and Internet	-	1,471,010
Postages	-	35,830
Printing and Stationeries	764,031	-
Stationeries	-	387,770
Printing	-	549,295
Travelling and subsistence allowances	5,716,194	6,367,226
Publicity & Advertisement and Periodicals	516,830	-
Publicity & Advertisement	-	892,681
Newspaper & periodicals	-	37,000
Rent Expenses	818,300	584,400
Staff Training and Subscription Expenses	1,335,053	1,371,040
Staff welfare	-	4,094,626
Cleaning materials	90,606	86,135
Insurance costs	4,759,966	1,596,556
Professional fees	1,153,200	930,250
Clothing & staff IDs	-	206,870
Protective Clothing & Staff IDs	308,700	499,220
Subscription fee	-	359,800
Nema Dumping fee & KEBs Levy	-	257,896
Laboratory Expenses	905,420	1,188,070
Repairs to Office equipment and Computers	1,173,257	1,047,150
Bank charges	399,476	272,696
Hired transport	85,000	133,800
Water bills	-	950,000
Audit fees	-	696,000
	109,140,555	85,274,585

9(b) STAFF COSTS

	2019/2020	2018/2019
Salaries and allowances of permanent employees	71,237,271	51,010,699
Wages of temporary employees	2,291,400	2,532,925
Compulsory national social security schemes	434,400	304,400
Compulsory national health insurance schemes	1,878,000	1,298,250
Other pension contributions	6,396,997	5,375,590
Leave pay and gratuity provisions	218,000	-
Staff welfare	3,287,465	-
Totals	85,743,532	60,521,864

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The average number of employees at the end of the year was:	2019/2020	2018/2019
Permanent employees – Management	4	5
Permanent employees – Unionisable	171	86
Temporary and contracted employees	29	0
Total	204	91

10. Operation and maintenances costs

	2019/2020	2018/2019
	Kshs	Kshs
Maintenance and repairs of distributions lines	11,977,084	6,840,674
Electricity	310,205	296,136
Repair of pumps & motors	1,547,914	805,854
Vehicles running expenses, Motor cycles and tires	3,972,376	7,890,654
WASREB Regulatory Levies	3,474,195	5,993,970
WRMA Levies	2,456,675	2,331,856
Repairs to office building Fencing installation	610,380	1,343,818
Ground Maintenance	279,150	127,600
Repairs to plant and equipment	599,799	479,420
Fuels and lubricants	6,614,529	9,249,270
	31,842,307	35,359,252

These comprises of expenses used in the routine and maintenance of the water system.

11. Depreciation and Amortisation

		2019/2020	2018/2019
		Kshs	Kshs
a. Depreciation	Water Meter	917,691	855,789
	Plant and Machinery	465,739	412,174
	Computers and Equipment	621,450	701,939
	Office furniture, Fittings and Equipment	192,542	220,048
	Land	-	0
	Motorcycle	424,087	233,782
	office building and Perimeter wall	111,877	114,746
	Motor vehicles	1,541,350	2,055,133
b. Amortisation	Billing and Accounting software	829,322	907,983
		5,104,058	5,501,594

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12.(A) Assets movement schedule

	Water Meters	Plant and Machinery	Computers & related equipment	Office E'ment Furniture & fittings	Land	Motor Cycle	Buldings	Motor vehicles	Capital Work in Progress-WSTF Projects	Kamureito Water Project	TOTAL
Net Book values as at June 30, 2018	2,358,932	1,990,871	1,497,530	1,760,381	927,940	935,128	4,609,144	8,220,530	-	-	22,300,456
COST OR VALUATION											
As at July 1 st ,2018	2,358,932	1,990,871	1,497,530	1,760,381	927,940	935,128	4,609,144	8,220,530	17,573,015	3,726,301	43,599,772
Prior year adjustment	-	-	(81,200)	-	-	-	(19,310)	-	-	-	(100,510)
Additions	4,487,384	70,000	689,490	-	-	-	-	-	-	-	5,246,874
Disposals	-	-	-	-	-	-	-	-	-	-	-
At June 30, 2019	6,846,316	2,060,871	2,105,820	1,760,381	927,940	935,128	4,589,834	8,220,530	17,573,015	3,726,301	48,746,136
DEPRECIATION											
At July 1, 2018	-	-	-	-	-	-	-	-	-	-	-
Charge for the year	855,789	412,174	701,939	220,048	-	233,782	114,746	2,055,133	-	-	4,593,611
Accumulated Depreciation as at June,30 th 2019	855,789	412,174	701,939	220,048	-	233,782	114,746	2,055,133	-	-	4,593,611
Net Book values as at June 30, 2019- Restated	6,846,316	2,060,871	2,105,820	1,760,381	927,940	935,129	4,589,834	8,220,529	17,573,015	3,726,301	48,746,136
COST OR VALUATION											
At July 1, 2019	6,846,316	2,060,871	2,105,820	1,760,381	927,940	935,129	4,589,834	8,220,529	17,573,015	3,726,301	48,746,136
Additions	1,351,000	680,000	460,470	-	-	995,000	-	-	2,569,914	-	6,056,384
Disposals	-	-	-	-	-	-	-	-	-	-	-
At June 30 th ,2020	8,197,316	2,740,871	2,566,290	1,760,381	927,940	1,930,129	4,589,834	8,220,529	20,142,929	3,726,301	54,802,520
DEPRECIATION											
At July 1, 2019	855,789	412,174	701,939	220,048	-	233,782	114,746	2,055,133	-	-	4,593,611
Charge for the year	917,691	465,739	621,450	192,542	-	424,087	111,877	1,541,350	-	-	4,274,736
Accumulated Depreciation as at June,30 th 2020	1,773,480	877,913	1,323,389	412,590	-	657,869	226,623	3,596,483	-	-	8,868,347
Net Book values as at June 30, 2020	6,423,836	1,862,958	1,242,901	1,347,791	927,940	1,272,260	4,363,211	4,624,046	20,142,929	3,726,301	45,934,173

12.(B) Assets received from Lake Victoria South Water Works Development Agency (LVSWWDA)

According to the Service Provider Agreement (SPA) *Clause 24 schedule (F) pages 73* signed on 1 September, 2014 between Lake Victoria South Water Board (LVSWB) and Bomet Water Company Limited, the various assets which included hydraulic structures, plant, motor vehicles, furniture and fittings were handed over to Bomet Water Company. These assets did not form part of the above disclosed assets due to lack of ownership documents while others are fully depreciated as disclosed under (**Annex iv page 41**)

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13. Amortisation of intangible assets

	2019/2020	2018/2019
COST:	Kshs	Kshs
At July 1	4,245,584	1,995,584
Additions	672,000	2,250,000
Disposals	-	-
At June 30	4,917,584	4,245,584
AMORTISATION:		
At July 1	2,429,618	1,521,635
Charge for the year	829,322	907,983
Disposals	-	-
Impairment loss	-	-
At June 30	3,258,940	2,429,618
NET BOOK VALUE:		
At June 30	1,658,644	1,815,966

This relates to the billing, accounting and payroll software in use.

14. Inventories

	2019/2020	2018/2019
	Kshs	Kshs
Water Treatment Chemicals	584,566	348,799
	584,566	348,799

15. Trade and other receivables

	2019/2020	2018/2019
	Kshs	Kshs
Trade receivables	219,386,725	168,984,677
County Government of Bomet	100,000	100,000
	219,486,725	169,084,677

This refers to amounts due from customers within the entire water schemes, Tililbei water and sanitation company ltd, Bowers, Exhauster and County Government of Bomet.

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Trade and other Receivables breakdown;

	Current	1 - 90	91 - 180	181 - 270	271 - 360	> 360	TOTAL
Bomet Area							
Bomet Water Supply Scheme	1,861,513	4,720,568	4,127,899	3,864,303	4,349,899	3,883,489	22,807,669
Longisa Water Supply Scheme	521,855	1,005,355	1,287,545	1,112,163	1,730,566	559,453	6,216,936
Bomet Area - Other	0	0	0	0	1,563,249	-97,250	1,465,999
Total Bomet Area	2,383,368	5,725,923	5,415,444	4,976,465	7,643,714	4,345,692	30,490,604
Chepalungu Area							
Olbutyo Water Supply Scheme	317,860	827,705	967,355	764,790	939,495	6,312,138	10,129,343
Sigor Water Supply Scheme	501,475	1,404,455	1,688,910	883,320	1,886,645	2,841,270	9,206,075
Siongiroi Water Zone	114,420	201,880	619,530	188,768	321,568	1,910,410	3,356,575
Chepalungu Area - Other	0	0	0	584,896	0	0	584,896
Total Chepalungu Area	933,755	2,434,040	3,275,795	2,421,774	3,147,708	11,063,818	23,276,890
Kapcheluch	790	31,085	0	56,030	51,186	0	139,091
Kaproron	71,125	176,220	201,990	200,710	385,245	517,148	1,552,438
Konoin (Mogogo) Area	1,306,515	3,781,450	4,121,885	3,522,978	5,420,618	47,353,394	65,506,840
Mogombet	436,025	696,000	993,018	98,241	0	0	2,223,284
Mulot Water supply	-11,675	166,405	130,940	0	202,863	140,330	628,863
Sergutiet water supply	0	113,410	273,100	102,357	112,095	20,445	621,407
Sotik Area							
Chebilat zone	26,060	107,475	108,505	62,770	109,830	392,939	807,579
Chebirbelek Water Supply Zone	0	0	0	0	0	11,084,672	11,084,672
Kamureito Water Supply Scheme	255,005	603,920	687,650	496,595	555,795	4,034,553	6,633,518
Kapletundo Zone	0	0	0	0	0	7,506,941	7,506,941
Ndanai Scheme	0	83,050	-14,802	0	0	-79,865	-11,617
Sotik Water Supply Scheme	700,845	2,285,980	1,996,640	1,694,001	2,412,467	15,679,916	24,769,849
Sotik Area - Other	0	0	0	0	0	3,513,562	3,513,562
Total Sotik Area	981,910	3,080,425	2,777,993	2,253,366	3,078,092	42,132,718	54,304,504
Tililbei Water	2,003,130	9,091,955	6,400,260	8,836,050	11,739,180	-52,569	38,018,006
	8,104,943	25,296,913	23,590,425	22,467,971	31,780,700	105,520,976	216,761,926
Water bowsers		689,800					689,800
Exhausters		1,934,999					1,934,999
Totals							219,386,725

16. Bank and cash balances.

Bank	Account number	Account type	Branch	2019/2020	2018/2019
				Kshs	Kshs
Postbank	744130011847	Collection account	Bomet	66,855	194,424
Equity	1220262810176	Collection account	Bomet	25,527.80	188,027.80
Mpesa	825330	Collection account	Bomet	72,915	568,969
Cooperative bank	01136357146200	Main Revenue account	Bomet	214,498	454,641
	01136357146201	Operation account	Bomet	375,117.29	232,660.14
	01136357146202	Subsidy account	Bomet	892,498.09	18,541.03
	01136357146203	Deposits account	Bomet	37,887.67	1,154,151.67
	01136357146204	WSTF project	Bomet	-	136.10
	01136357146205	WSTF Safisan project	Bomet	971,061.12	-
Totals				2,656,359.97	2,811,550.74

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17. Trade and other payables

As at June 30th 2020 the trade and payables to creditors and suppliers stood at **Kshs.92,005,784**

	2019/2020	2018/2019
	Kshs	Kshs
Lake Victoria South Water works Development Agency (LVSWWDA)	8,241,949	8,441,949.50
Water Resource Management Authority (WARMA)	4,686,671	3,027,243.51
Water Services Regulatory Board (WASREB)	7,201,442	4,698,793.49
Kenya Power & Lightning Company Limited (KPLC)	29,221,612	5,798,279.48
Staff salaries Deductions & June staff salaries	21,702,761	17,310,957.02
Customers Deposits	2,692,986	2,527,488.00
Other payables	18,258,363	11,171,785.01
	92,005,784	52,976,496.01

18. Notes to statement of cash flow

Reconciliation of operating profit/ (loss) to cash generated from/ (used in) operations

	Notes	2019/2020	2018/2019
		Kshs	Kshs
OPERATING ACTIVITIES			
Profit for the Year		9,272,831	39,040,095
Depreciation & amortization charges		5,104,058	5,501,594
Prior year adjustment		263,851	104,490
Profit after adjusting for Depreciation		14,640,740	44,646,179
Changes in working capital:			
Increase/(Decrease) in Trade and Other receivables		(51,072,400)	(41,834,501)
Increase/(Decrease) in Inventories		(235,767)	(104,008)
Decrease/Decrease) in Trade and Other payables		43,240,619	5,421,723
		(8,067,548)	(36,516,786)
Net cash provided by Operating Activities		6,573,192	8,152,894

19. Ordinary Share Capital

Authorised:

100,000 ordinary shares of Kshs.1 par value each..... **kshs100, 000**

20. Capital reserve.

The capital reserve refers to debtors that were there on 1st September when the Company began operation.

21. Kamureito Water Project Loan Balances

Opening balances as at 1 st July 2019	443,372.00
Less Repayment During the year	-
Closing balances as at 30th June 2020	443,372.00

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22. Related party disclosures

a. Water Service Regulatory Board (WASREB)

WASREB is the regulator of the water sector. The company also pays 1% of the monthly water sales collections to October 2018 and 4% up to 30th June 2020 as regulatory Levy.

b. Water Resources Management Authority (WARMA)

WARMA charges 50 cents for every cubic meter of raw water abstracted from the river from all the schemes

c. Lake Victoria South Water Works Development Agency (LVSWWDA)

The company pays 4% of the monthly revenue collections as a regulatory levy.

23. Incorporation

The Company is incorporated in Kenya under the Kenyan Companies Act and is domiciled in Kenya.

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APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Basis for Qualified Opinion

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:																				
1.0	<p>Presentation of Financial Statements Page number 26 has been omitted in on the financial statements and has no header. The assets movement schedule register at note 12A indicates total assets and accumulated depreciation as at 30 June 2018 instead of as at 30 June 2019.further, it indicates total assets as at 30 June 2018 instead of total assets as at 30 June 2019. Key entity information refers to KENAO instead of OAG Notes 16 to the financial statements on bank and cash balances indicates comparative years of 2018/2018 instead of 2018/2019.</p>	The observation was noted and necessary amendments made accordingly	CFM	closed	Dec 2019																				
2.0	<p>Inaccuracies in Financial statements The statement of comparison of budget and actual amount for the period ended 30 June 2019 reflects variances as shown in the table below:</p> <table border="1"> <thead> <tr> <th>Budget item</th> <th>Notes 5 to financial statement</th> <th>Actual on comparable basis</th> <th>Variances</th> </tr> </thead> <tbody> <tr> <td>Water and sewerage</td> <td>120,303,967</td> <td>110,032,992</td> <td>10,270,975</td> </tr> <tr> <td>Meter rent</td> <td>2,352,787</td> <td>1,901,967</td> <td>450,820</td> </tr> <tr> <td>Miscellaneous</td> <td>2,123,390</td> <td>1,963,280</td> <td>160,110</td> </tr> <tr> <td>Totals</td> <td>124,780,144</td> <td>113,898,239</td> <td>10,881,905</td> </tr> </tbody> </table>	Budget item	Notes 5 to financial statement	Actual on comparable basis	Variances	Water and sewerage	120,303,967	110,032,992	10,270,975	Meter rent	2,352,787	1,901,967	450,820	Miscellaneous	2,123,390	1,963,280	160,110	Totals	124,780,144	113,898,239	10,881,905	Observation noted and adjustment made to reflect the actual position as shown in page 5 of the Financial statements.	CFM	Closed	Dec 2019
Budget item	Notes 5 to financial statement	Actual on comparable basis	Variances																						
Water and sewerage	120,303,967	110,032,992	10,270,975																						
Meter rent	2,352,787	1,901,967	450,820																						
Miscellaneous	2,123,390	1,963,280	160,110																						
Totals	124,780,144	113,898,239	10,881,905																						

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:										
2.1	<p>Castor Error-Net Book Values</p> <p>Note 12 to the financial statement reflects property, plant and equipment of Kshs 22,826,871 as at 30 June 2019. However, recasting of Net Book Value as at 30 June 2019 disclosed a balance of Kshs 22,908,071 resulting to unreconciled variance of Kshs 81,200</p>	The unreconciled variance was caused by a prior year adjustment of Kshs 81,200 on computers and related equipment which was erroneously omitted while casting. The figures have been recomputed and the actual NBV as at 30 June 2019 is 22,853,207.	CFM	Closed	Dec 2019										
2.2	<p>Casting error-Accumulated Depreciation</p> <p>The assets movement schedule under note 12A to financial statement reflects accumulated depreciation of Kshs.4,619,949 as at 30th June, 2019. However, recasting of the accumulated depreciation as at 30th June, 2019 disclosed a balance of Kshs.4,593,871.49, hence unexplained variance of Kshs.26,556,.52.</p> <p>In the circumstances, the accuracy and completeness of the property, plant and Equipment balance of Kshs.22,826,871 as at 30th June, 2019 could not be confirmed.</p> <p>In the circumstances, the accuracy and completeness of the trade and other receivables of Kshs.169,084,677 as at 30th June, 2019 could not be confirmed.</p>	The cause of the variance was overstated depreciation on computers and related equipment of Kshs 26,338 and not 26,556.52 as reported. The journal entry to this effect is: Dr-accumulated depreciation for computers and related equipment-26,338 Cr-Depreciation expenses for computers and related equipment-26,338	CFM	Closed	Dec 2019										
3.0	<p>Trade and other payables-customers Deposits</p> <p>The statement of financial position as at 30th June, 2019 reflects trade and other payables balance of Kshs.52,976,493. This balance includes customer's deposits of Kshs.2,527,488 as reflected in note 17 to the financial statements, which differs with the bank balances of Kshs.1,154,152. The resulting difference of Kshs.1,373,336 has not been explained or reconciled. Consequently, the completeness and accuracy of the customers deposits of Kshs.2,527,488 as at 30th June, 2019 could not be confirmed.</p>	<table border="1"> <thead> <tr> <th></th> <th>Kshs</th> </tr> </thead> <tbody> <tr> <td>Balance as per the cash book</td> <td>2,527,488</td> </tr> <tr> <td>Balance as per bank statement- Restated balances</td> <td>1,154,152</td> </tr> <tr> <td>Variance</td> <td>1,373,336</td> </tr> <tr> <td>Explained by:</td> <td></td> </tr> </tbody> </table>		Kshs	Balance as per the cash book	2,527,488	Balance as per bank statement- Restated balances	1,154,152	Variance	1,373,336	Explained by:		CFM	Closed	Dec 2019
	Kshs														
Balance as per the cash book	2,527,488														
Balance as per bank statement- Restated balances	1,154,152														
Variance	1,373,336														
Explained by:															

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:						
4.0	<p>Undisclosed Assets received from Lake Victoria South Water Services Board (LVSWSB).</p> <p>As reported in the previous year, the statement of financial position as at 30 June,2019 reflects a balance of Kshs.22,826,871 in respect of property ,plant and Equipment as disclosed in Note 12 to the financial statements.However,the service provider Agreement(SPA) signed on 1 September 2014 between Lake Victoria South Water Board(LVSWSB) and Bomet Water Company Limited indicated various assets which included hydraulic structures,plant,motor vehicles, furniture and fittings were handed over to Bomet Water Company. The assets have for unexplained reason not been included in the Company asset register and were not disclosed in the notes as part of the Company's property, plant and equipment in the financial statements for the period ended 30 June 2019.</p> <p>In the circumstances, the accuracy and completeness of Property, Plant and Equipment reported balance of Kshs.22,826,871 as at 30 June 2019 could not be confirmed.</p>	<table border="1"> <tr> <td data-bbox="375 896 422 963">Bank charges- 2015-30th June 2019</td> <td data-bbox="375 963 422 1030">-87,336</td> </tr> <tr> <td data-bbox="375 1030 422 1097">Borrowed amount By the Company- 17/12/2016</td> <td data-bbox="375 1097 422 1164">-1,286,000</td> </tr> <tr> <td data-bbox="375 1164 422 1232">Variance</td> <td data-bbox="375 1232 422 1299">-</td> </tr> </table>	Bank charges- 2015-30th June 2019	-87,336	Borrowed amount By the Company- 17/12/2016	-1,286,000	Variance	-	MD	Closed	Dec 2018
Bank charges- 2015-30th June 2019	-87,336										
Borrowed amount By the Company- 17/12/2016	-1,286,000										
Variance	-										
	<p>These are leased assets from the Services board. Due to absence of ownership documents, we have disclosed them as notes to the financial statement as shown in page 25 of Financial statement.</p> <p>Extract of the Note: Note 12 B-Assets received from Lake Victoria South Water Services Board (LVSWSB) According to the Service Provider Agreement (SPA) Clause 24 schedule (F) pages 73 signed on 1 September, 2014 between Lake Victoria South Water Board (LVSWSB) and Bomet Water Company Limited, the various assets which included hydraulic structures, plant, motor vehicles, furniture and fittings were handed over to Bomet Water Company. These assets did not form part of the above disclosed assets due to lack of ownership documents while others are fully depreciated.</p>										

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
5.0	<p>Property, Plant and Equipment</p> <p>The Statement of financial position as at 30 June, 2019 reflects a balance of Kshs.22,826,871 in respect of Property, Plant and Equipment as disclosed in Note 12 to the financial statements. Included in the amount is land with net book value of Kshs.927,940 as at 30 June 2019. However, valuation report of the land has not been provided for audit review. In the circumstances, the accuracy and completeness of Property, Plant and Equipment reported balance of Kshs.22,826,871 as at 30 June 2019 could not be confirmed.</p>	Land valuation carried out. Land valuation is available for review.	CFM	Closed	Dec 2019
6.0	<p>Long outstanding-Lake Victoria South Water Service Board-(LVSWSB)</p> <p>Included under note 17 to the financial statements for the year ended 30 June 2019 is long outstanding debt of Kshs.8,441,949 owed to Lake Victoria South Water Board (LVSWSB). However, the reported figure differs with Kshs.10,902,651 reflected in the books of account of Lake Victoria South Water Board (LVSWSB) for year ended 30 June 2019. The variance of Kshs.2,460,702 has not been explained or reconciled. In the circumstances, the accuracy and validity of trade and other payable of Kshs.8,441,949 to Lake Victoria South Water Board (LVSWSB) for the year ended 30 June 2019 could not be confirmed.</p>	The variance noted was as a result of use of different percentage in arriving at the lease fees payable. Bomet water Company negotiated for a lower lease fees since they rely heavily on County Government of Bomet for subsidy. It was therefore agreed to use 4% on revenue collected as opposed to 9% of revenue billed applicable to other water services providers.	MD	Closed	Dec 2019

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
7.0	<p>Irregular inherited community Loan</p> <p>The statement of financial position as at 30 June,2019 reflects a figure of Kshs.3,726,301 in respect of Kamureito water project. The amount represents a takeover of a community loan by the company. However, the following anomalies were noted:</p> <p>a) No documents were provided to clarify the circumstances under which the water company took over the community project loan.</p> <p>b) The management did not provide project status report to confirm whether or not the company realized value for money by taking over the loan.</p> <p>c)The loan fell into arrears after the company stopped remitting repayment in July, 2017.Consiquently, the loan continues to attract interest at 18.5% per annum and which has not been factored in these financial statements.</p> <p>In the circumstances, the validity of the loan balance of Kshs.3,726,301 as at 30 June.2019 could not be confirmed.</p>		MD	Ongoing	June 2021

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Other Matters

Referen ce No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:																										
1.0	<p>Revenue Budget The statement of comparison of budget and actual amounts for the year ended 30 June 2019 reflects total revenue of Kshs 244,260,527 against a budget of Kshs 220,124,000 resulting to over collection of Kshs 24,136,527 or 19% as shown in the table below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Descri ption</th> <th style="text-align: center;">Budget Amount Kshs</th> <th style="text-align: center;">Actual amount Kshs</th> <th style="text-align: center;">Over collection</th> <th style="text-align: center;">Percen tage %</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Reven ue</td> <td style="text-align: right;">220,124,000</td> <td style="text-align: right;">244,260,257</td> <td style="text-align: right;">(24,136,527)</td> <td style="text-align: right;">-11%</td> </tr> </tbody> </table> <p>However, the company revenue targets for two years have not been impressive as shown below;</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Item</th> <th style="text-align: center;">Actual Amount 2018-2019 Kshs</th> <th style="text-align: center;">Actual Amount 2017-2018 Kshs</th> <th style="text-align: center;">Actual Amount 2016-2017 Kshs</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Total Revenue</td> <td style="text-align: right;">244,260,527</td> <td style="text-align: right;">200,925,822</td> <td style="text-align: right;">91,798,000</td> </tr> <tr> <td style="text-align: center;">Total Budget</td> <td style="text-align: right;">220,124,000</td> <td style="text-align: right;">249,291,985</td> <td style="text-align: right;">213,270,000</td> </tr> <tr> <td style="text-align: center;">variance</td> <td style="text-align: right;">(24,136,527)</td> <td style="text-align: right;">48,366,163</td> <td style="text-align: right;">121,472,000</td> </tr> </tbody> </table>	Descri ption	Budget Amount Kshs	Actual amount Kshs	Over collection	Percen tage %	Reven ue	220,124,000	244,260,257	(24,136,527)	-11%	Item	Actual Amount 2018-2019 Kshs	Actual Amount 2017-2018 Kshs	Actual Amount 2016-2017 Kshs	Total Revenue	244,260,527	200,925,822	91,798,000	Total Budget	220,124,000	249,291,985	213,270,000	variance	(24,136,527)	48,366,163	121,472,000	<p>The company relies heavily on continued county support through subsidy. Failure or delayed remittance has adverse effect of budget implementation process. The company has since but in place measures that will ensure that the company remains sustainable and reduce reliance on subsidy. Mega gravity projects are coming on board such as Bomet-Longisa-Mulot is currently on going which will increase revenue to the company. This will therefore reduce over/under budget due to certainty of receiving such revenues</p>	TM/MD/C FM	Ongoing	June 2022
Descri ption	Budget Amount Kshs	Actual amount Kshs	Over collection	Percen tage %																											
Reven ue	220,124,000	244,260,257	(24,136,527)	-11%																											
Item	Actual Amount 2018-2019 Kshs	Actual Amount 2017-2018 Kshs	Actual Amount 2016-2017 Kshs																												
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:										
1.2	<p>Expenditure Budget The statement of comparison of budget and actual amounts for the year ended 30 June 2019 reflects total expenditure of Kshs 205,246,769 against a budget of Kshs 210,483,738 resulting to under expenditure of Kshs 5,086,738 or 2% as shown table below;</p> <table border="1" data-bbox="427 584 1162 753"> <thead> <tr> <th data-bbox="427 584 539 692">Description</th> <th data-bbox="539 584 710 692">Budget Amount Kshs</th> <th data-bbox="710 584 880 692">Actual amount Kshs</th> <th data-bbox="880 584 1050 692">Under Expenditure</th> <th data-bbox="1050 584 1162 692">Percent age %</th> </tr> </thead> <tbody> <tr> <td data-bbox="427 692 539 753">Expenditure</td> <td data-bbox="539 692 710 753">210,483,738</td> <td data-bbox="710 692 880 753">205,246,769</td> <td data-bbox="880 692 1050 753">5,086,969</td> <td data-bbox="1050 692 1162 753">2%</td> </tr> </tbody> </table> <p>The under expenditure has however not been explained.</p>	Description	Budget Amount Kshs	Actual amount Kshs	Under Expenditure	Percent age %	Expenditure	210,483,738	205,246,769	5,086,969	2%	<p>The cause of over/under expenditure is inflationary forces that affects the initial budget costs. We have since factor in inflation part in arriving at the final budgeted estimates to avoid future recurrent of the same.</p>	CFM/MD	closed	June 2021
Description	Budget Amount Kshs	Actual amount Kshs	Under Expenditure	Percent age %											
Expenditure	210,483,738	205,246,769	5,086,969	2%											

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Basis for conclusions

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
1.0	Trade and other payables				
1.1	Unremitted staff salaries Deductions and laptrust Note 17 to the financial statements reflects trade and other payables balance of Kshs 52,952,994.00 is Kshs 12,910,821.00 in respect of unremitted statutory deduction in respect of Laptrust. It was observed that the amount has been accumulating from March 2018 to June 2019 as per the ledger provided. The Company therefore risks penalties and litigations due to failure to meet contractual and statutory requirements when they fall due. No satisfactory explanation was provided for non-remittance of these obligations.	Non-payment from Kericho County for bulk water sales affects remittance of statutory and salary deduction due to the fact that they consume 30% of our production. Concerted efforts have been made between the two entities to ensure prompt payments of monthly water bills.	MD	Ongoing	Dec 2020
2.0	Company Ownership The statement of changes in equity reflects a balance of Kshs 100,000 in respect of ordinary share capital. Section 5 of the Memorandum and articles of association indicates the Company's capital as Kshs 100,000 divided into 100,000 shares of Kshs 1 each. By the time of audit only 3 shares had been allocated to three different persons who could not be confirmed to be employees of the County while 99,997 shares were allocated to the County Government of Bomet. In the circumstances, the full ownership of the Company Could not be ascertained	The distribution of company's 100,000 Ordinary share capital as per the share Certificate is as follows; County Government of Bomet- 99,997 Chief Executive Committee-Water and Irrigation 1 Chief Executive Committee – Finance 1 Chief Officer-Water and Irrigation 1	CFM	Closed	Dec 2019

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
3.0	<p>Audit Fees Note 17 to the financial statement reflects trade and other payables of Kshs 52,976,493 which includes other payables of Kshs 11,171,784 out of which Kshs 696,000 relates to outstanding audit fees for audit services rendered by the office of the auditor General. The audit fees are therefore long overdue, contrary to section 41 of the public Audit Act, 2015 which requires funds of the Office of Auditor General to consist of audit fees charged at the rates prescribed by The Auditor-General. No plausible explanation has been provided for the non-payment of the audit fees and for the apparent breach of the Law.</p>	The company have come up with a payment of yearly payment of Kshs 398,000. This will ensure all the balances cleared before end of 2021/2022 financial year	CFM/MD	Ongoing	June 2022
4.0	<p>Annual Returns and Annual General Meetings (AGMs) As previously reported, the company has never held Annual general meetings and submitted the returns since its incorporation on 18th June 2013, contrary to the requirement of Section 705 of the company Act, 2015.in the circumstance, it has not been able to confirm the legality of the company's continued operations.</p>	The company is currently filing returns for previous financial years and AGM is planned to be held during 2020/2021 financial year.	MD	Ongoing	Dec 2020

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Basis for Conclusion

1	<p>Non-Revenue Water Note 5 to the Financial statements reflects revenue of Kshs 136,090,527 for the year ended 30 June 2019. Records produced for audit Review indicates the Company produced 4,673,711 cubic meters (m³), of water, out of which only 2,161,237 (m³) of water was billed to customers. The balance of 2,512,474 cubic meters (m³) or approximately 53% of the total volume of water produced represented unaccounted for water (UFW) which is over and above the allowable water loss of 25% as per the Water Service Regulatory Board guidelines.</p> <p>The UFW was 1,344,046m³ or 29% above the allowable water loss and may have resulted in loss of sales estimated at Kshs. 84,674,898 based on estimated distribution rate of at Kshs.63 per cubic meter</p> <p>The unaccounted-for water constraints the Company's profitability and operational sustainability.</p>	<p>Unaccounted-for water (UFW) represents the difference between "net production" (the volume of water delivered into a network) and "consumption" (the volume of water that can be accounted for by legitimate consumption, whether metered or not).</p> <p>The overall Non-Revenue Water (NRW) currently stands at 53%. During FY2019/20 the company continued to implement an NRW program under the PEWAK programme. The exercise was able to reduce the NRW in Bomet Scheme from 56% to 25% during the period. The Company currently upscaling lessons learnt from the program at Sotik, Longisa and Sigor schemes.</p> <p>The adopted set acceptable water loss (NRW) is indeed 25%. This is a performance target which is aimed at after many years of operation. The strategies of addressing NRW include bulk metering, Customer metering, customer surveys, Identification of illegal connections, meter testing, rehabilitation of old pipelines, GIS for block mapping and staff training. These interventions are very costly and requires donor funding. Even when funds become available, there is need for time to implement the intervention measures and hence cannot be achieved at the outset</p>	MD/TM	Ongoing	Ongoing
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**Bomet Water Company Limited
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2	<p>Lack of Risk Management Policy Document The Company did not have a risk management strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks. This is contrary to section 158 (1) (a) and (b) of the Public Finance Management Regulations 2015 (County Government) which requires the accounting officer to develop risk management strategies, which include fraud prevention mechanism and internal control that builds robust business operations. No explanation has been given for failure to have a risk management policy in place.</p>	During the audit, fraud management policy had been developed and was awaiting board approval and adoption. The policy is now in force.	MD	Closed	June 2020
3	<p>Lack of IT Strategic Committee in Place Review of information technology in use revealed that the company has not established an IT strategic committee which should provide leadership on information technology matters. In addition, there was no back-up and retention strategy, and neither was there a fire suppression system. If environmental controls are not properly addressed, the organization might not recover from an interruption and this may affect business continuity of the organization. No explanation has been provided for failure to have an IT Strategic Committee and environmental controls in place.</p>	The IT strategic committee has been set up. Auto back-up, retention strategy, and fire suppression system put in place.	MD	closed	Sept 2020

Sign.....
[Signature]

Date.....
28/01/2021
Managing Director

Sign.....
[Signature]

Date.....
28-01-2021
Chairman of the Board

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APPENDIX II: INTER-ENTITY TRANSFERS

BOMET WATER AND SANITATION COMPANY LIMITED				
Break down of Transfers from County Government of Bomet				
FY 2019/2020				
a.	Recurrent Grant-County Government of Bomet			
		Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
		1/7/2019	1,100,000.00	2019/2020
		15/08/2019	8,300,000.00	2019/2020
		15/08/2019	7,200,000.00	2019/2020
		2/9/2019	8,300,000.00	2019/2020
		30/09/2019	8,300,000.00	2019/2020
		29/10/2019	8,300,000.00	2019/2020
		10/12/2019	8,300,000.00	2019/2020
		24/12/2019	8,300,000.00	2019/2020
		3/2/2020	8,300,000.00	2019/2020
		9/3/2020	8,300,000.00	2019/2020
		7/4/2020	1,000,000.00	2019/2020
		14/05/2020	8,300,000.00	2019/2020
		10/6/2020	7,300,000.00	2019/2020
		26/06/2020	8,300,000.00	2019/2020
		Totals	99,600,000	
b.	Recurrent Grant-PEWAK Receipts			
		2/10/2019	135,000.00	2019/2020
		9/10/2019	457,803.30	2019/2020
		8/1/2020	909,210.00	2019/2020
		Total	1,502,013	
	Grant Totals		101,102,013	

The above amounts have been communicated to and reconciled with the parent Ministry.

Managing Director
Bomet Water Company Ltd


.....

Chief Officer
Ministry of Water & Irrigation


.....

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APPENDIX III-PROJECTS IMPLEMENTED BY BOMET WATER COMPANY LIMITED

Projects

Projects implemented by the Water Services Trust Fund Funded by development partners.

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements
						(Yes/No)
MAUCHE RAIA HOUSEHOLD SANITATION PROJECT	02HS/LVNWWDA/BOMET/BOMET/01	WSTF	6 MONTHS	5,306,962.50	YES	NO

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
MAUCHE RAIA HOUSEHOLD SANITATION PROJECT	5,306,962.50	6MONTHS	20%	1,900,000.00	1,900,000.00	WSTF

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APPENDIX IV: ASSETS RECEIVED FROM LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY(LVSWWDA).
MOTOVEHICLES AND MOTORCYCLES

DATE	DESCRIPTION	ASSET/N	MODEL	SUPPLIER	REF/N	LOCATION	CAPACITY	COND	REMARKS
30/06/2014	Exhaustor truck	KBB 522S	FSR33	Ass.Auto central ltd	Eng No436011	BOMET		New	Good condition
30/06/2014	LANDROVER	GK152X	LANDROVER 110	Ministry		BOMET			GROUNDED
30/06/2014	Motor Bike	KBL782G	ZUZUKI	EU		BOMET	125CC		To be serviced
30/06/2014	Motor Bike	KBL786G	ZUZUKI	EU	3TT117498	Sigor w/s	125CC	New	To be serviced
30/06/2014	Motor Bike	KBL784G	ZUZUKI	EU	3TT117521	Chepalungu w/s	125CC	NEW	To be serviced
30/06/2014	Motor Bike	KBL 783G	ZUZUKI	EU		Konoin			need servicing
30/06/2014	Motor Bike	GKA 713X	Honda	LVSWSB		KONONIN	125CC		good condition
30/06/2014	Motor Bike	GKA 712X	Honda	LVSWSB		SOTIK	125CC		good condition
30/06/2014	Motor Bike	KAN 382U	ZUZUKI			KAMUREITO	125CC		old
30/06/2014	Motor Bike	KBR 117U	ZUZUKI	EU		KAPLETUNDO	125CC		good condition
30/06/2014	Motor Bike	KAN 380U	ZUZUKI			CHEBIRBELEK	125CC		Frequent breakdown

HYDRAULIC STRUCTURES

ASSET REGISTER - HYDRAULIC STRUCTURES											
DATE	ITEM DESCRIPTION	ASSET NUMBER	MODEL	SUPPLIER	DATE OF	REF N	LOCATION	DEPT	CUST	CAPA	COND
30/06/2014	Suction sump	LVSWSB/ B MT/HS/01/ 01	Masonry	-	1956	-	Intake works Bmt w/s	Water	SCWO	15m3	Fair
30/06/2014	Clear water sump	LVSWSB/BMT/HS/01/0 02	Masonry	-	1956	-	Treatment works Bmt w/s	Water	SCWO	35m3	Fair
30/06/2014	Filtration tank	LVSWSB/BMT/HS/01/0 03	Masonry	-	2003	-	Treatment works Bmt w/s	Water	SCWO	20m3	Fair
30/06/2014	Sedimentation tank	KVSWSB/BMT/HS/01/0 04	Masonry	-	1956	-	Treatment works Bmt w/s	Water	SCWO	28m3	Fair
30/06/2014	Chemical mixing chamber	LVSWSB/BMT/HS/01/0 07	Masonry	-	1956	-	Treatment works Bmt w/s	Water	SCWO	2m3	Fair
30/06/2014	Backwash tank	LVSWSB/BMT/HS/01/0 08	Plastic	Jos-hydrctec	9/23/2002	DN 08	Treatment works Bmt w/s	Water	SCWO	6m3	Good
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 09	Masonry	-	1956	-	Bmt W/S	Water	SCWO	100m3	Fair
30/06/2014	CFU	LVSWSB/BMT/HS/01/010	Masonry		2008		BMT W/S	Water	SCWO		Good
30/06/2014	CFU	LVSWSB/BMT/HS/01/011	Masonry		2008		BMT W/S	Water	SCWO	100m	Good
30/06/2014	Intake sump	LVSWSB/BMT/HS/01/0 13	Masonry	AT-do express	1997		Lgs W/S intake	Water	SCWO	100M3	Fair
30/06/2014	Main storage tank	LVSWSB/BMT/HS/01/0 21	Masonry	At do express	1997		Lgs W/S treatment works	Water	SCWO	100m3	Fair
30/06/2014	Clear water sump	LVSWSB/BMT/HS/01/0 22	Masonry	Action aid kenya			Sigor W/S intake	Water	SCWO	75m3	Good
30/06/2014	Filter unit	LVSWSB/BMT/HS/01/0 23	Masonry	Akirop Eng	1997		Sigor W/S intake	Water	SCWO	60m3	Fair
30/06/2014	Coagulation basin	LVSWSB/BMT/HS/01/0 24	Masonry	Direct labour team			Sigor W/S intake	Water	SCWO	640m3	Fair
30/06/2014	Backwash tank	LVSWSB/BMT/HS/01/0 25	Masonry	Direct labour team			Sigor W/S intake	Water	SCWO	50m3	Fair
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 26	Masonry	Direct labour team	1979		Sgor W/S Kipkeikei	Water	SCWO	250m3	Good
30/06/2014	Break pressure tank	LVSWSB/BMT/HS/01/0 27	Masonry	Direct labour team	1979		Sigor W/S Kipkeikei line	Water	SCWO	4m3	Good
30/06/2014	Main storage tank	LVSWSB/BMT/HS/01/0 28	Masonry	Direct labour team	1979		Sigor Water Supply	Water	SCWO	350m3	Good
30/06/2014	Break pressure tank	LVSWSB/BMT/HS/01/0 29	Masonry	Direct labour team	1979		Sigor W/S Lelaitch line	Water	SCWO	4m3	Good
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 30	Masonry	Direct labour team	1979		Sigor W/S lelaitch	Water	SCWO	200m3	Good
30/06/2014	Break pressure tank	LVSWSB/BMT/HS/01/0 31	Masonry	Direct labour team	1979		Sigor W/S main line	Water	SCWO	4m3	Good
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 32	Masonry	-	1974		Cpg w/s	Water	SCWO	300m3	Fair
30/06/2014	Intake sump	LVSWSB/BMT/HS/01/0 33	Masonry	-	2004		Cpg w/s intake works	Water	SCWO	10m3	Fair

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30/06/2014	Rain water smp	LVSWSB/BMT/HS/01/0 34	Masonry	-	1974		Cpg w/s intake works	Water	SCWO	300m3	Fair
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 35	Plastic	Kentainers ltd	5/26/1998	D/no 2	Ndanai w/s supply	Water	SCWO	15m3	Good
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 36	Masonry	-	5/26/1998	D/no 2	Ndanai w/s	Water	SCWO	100m3	Good
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 38	Masonry				Gelegele w/s supply	Water	SCWO	75m3	Fair
30/06/2014	Sedimentation tank	LVSWSB/BMT/HS/01/0 39	Steel				Moi siongiroi Girls sec sch	Water	SCWO	4m	Good
30/06/2014	Pressure filter	LVSWSB/BMT/HS/01/0 40	Steel				Moi siongiroi Girls sec sch	Water	SCWO	1m	Good
30/06/2014	Pressure filter	LVSWSB/BMT/HS/01/0 41	Steel				Moi siongiroi Girls sec sch	Water	SCWO	1m	Good
30/06/2014	Sedimentation tank	LVSWSB/BMT/HS/01/0 42	Steel				Moi siongiroi Girls sec sch	Water	SCWO	4m	Good
30/06/2014	Elevated steel tank	LVSWSB/BMT/HS/01/0 43	Steel	Warren enterprises ltd	6/4/1995		Moi siongiroi Girls sec sch	Water	SCWO	100m	Good
30/06/2014	Underground tank	LVSWSB/BMT/HS/01/0 44	Masonry		1995		Moi siongiroi Girls sec sch	Water	SCWO	100M	Fair
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 50	Masonry		2008		Siongiroi	Water	SCWO	150m	Good
30/06/2014	Mixing unit	LVSWSB/BMT/HS/01/0 46	Masonry		2008		Chepalungu	Water	SCWO	2.5m	Good
30/06/2014	Kentank	LVSWSB/BMT/HS/01/0 47	Masonry		2008		Chepalungu	Water	SCWO	3m	Good
30/06/2014	Dozer	LVSWSB/BMT/HS/01/0 48	Masonry		2008		Chepalungu	Water	SCWO	0.2m	Good
30/06/2014	Storage tank	LVSWSB/BMT/HS/01/0 49	Masonry		2008		(Kapsirich)	Water	SCWO	150m3	Good
30/06/2014	Itare treatment works	LVSWSB/bmt/konoin/50	Masonry				konoin/ itare	Water	SCWO	400m3	Good
30/06/2014	Itare treatment works	LVSWSB/bmt/konoin/51	Masonry				konoin/ itare	Water	SCWO	225m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin /052	Masonry				Simoti	Water	SCWO	100m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin/053	Masonry				Ruseya	Water	SCWO	100m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin/054	Masonry		1980		Simoti	Water	SCWO	50m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin/055	Masonry				Saseta	Water	SCWO	1300m3	Good
30/06/2014	Filtration tanks 6no	LVSWSB/bmt/konoin/056	Masonry				Itare	Water	SCWO		Good
30/06/2014	Backwashing tank	LVSWSB/bmt/konoin/057	Masonry				itare	Water	SCWO		Good
30/06/2014	clear water tank	LVSWSB/bmt/konoin/058	Masonry					Water			Good
30/06/2014	Sedimentation tank 4no.	LVSWSB/bmt/konoin/059	Masonry				itare	Water	SCWO		Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin/060	Masonry				Chebirbelek	Water	SCWO	180m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin/061	Masonry				Kapletundo	Water	SCWO	225m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin/062	Masonry		2012		Kamungei	Water	SCWO	100m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/konoin/063	Masonry		2011		kimawit	Water	SCWO	100m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/sotik/064	Masonry				Sotik	Water	SCWO	150m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/sotik/065	Masonry		2012		Sotik	Water	SCWO	100m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/sotik/066	Masonry		2011		Sotik	Water	SCWO	100m3	Good
30/06/2014	Storage tank	LVSWSB/bmt/sotik/067	Masonry		2014		Chebilat	Water	SCWO	100m3	Good
30/06/2014	Storage tank	BMT/Kamureito/068	Masonry		2009		Kamureito	Water	SCWO	150m3	Good
30/06/2014	Storage tank	BMT/Kamureito/069	Masonry		2010		Kamureito	Water	SCWO	100m3	

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PLANT

DATE		ASSET/No	MODEL	S/No	DATE OF ACQ	LOC	CAPA
30/06/2014	Electric motor	LVSWSB/BMT/PL/01/001	Catco	DY 112M2	12/15/1995	Bomet intake	5.5HP
30/06/2014	Electric motor	LVSWSB/BMT/PL/01/002	Catco	Y132S 2-2	12/6/1995	Bomet intake	10HP
30/06/2014	Certrifugal water pump	LVSWSB/BMT/PL/01/003	Southern cross PSFBIA	16H95 -04	12/6/1995	Bomet intake	10HP
30/06/2014	Certrifugal water pump	LVSWSB/BMT/PL/01/004	Capra	HECA 140A	12/15/1995	Bomet intake	10HP
30/06/2014	Distribution board 4 ways	LVSWSB/BMT/PL/01/007	Crab tree	N/A	6/8/1995	Bomet intake	100AMP
30/06/2014	Switch starter	LVSWSB/BMT/PL/01/008	control panel	-	12/15/1995	Bomet intake	10HP
30/06/2014	Switch starter	LVSWSB/BMT/PL/01/009	Bill	-	12/6/1995	Bomet intake	
30/06/2014	Centrifugal water pump	LVSWSB/BMT/PL/01/010	Southern cross PSGC2A	07H95-05	9/20/1995	Treatment Bomet	40HP
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/011	Remax	Y 200L 2-2	9/20/1995	Treatment Bomet	40HP
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/012	Crompton greaves	1823N95/IE 3599	12/15/1995	Treatment Bomet	10HP
30/06/2014	Multi-stage pump	LVSWSB/BMT/PL/01/013	Matter-platt	9316/E4	12/15/1995	Treatment Bomet	10HP
30/06/2014	Switch started	LVSWSB/BMT/PL/01/015			12/6/1995	Treatment Bomet	
30/06/2014	Distribution board	LVSWSB/BMT/PL/01/016	Crab tree		6/8/1995	Treatment Bomet	100A
30/06/2014	Switch started	LVSWSB/BMT/PL/01/017	telemach inic		2/17/2004	Treatment Bomet	
30/06/2014	Euto pump Ajax c/w motor	LVSWSB/BMT/PL/01/083		6512 210721/085184	3/25/2008	Bomet w/s	
30/06/2014	Euto pump Ajax c/w motor	LVSWSB/BMT/PL/01/084		200710030 DY2Y80n	3/25/2008	Bomet w/s	
30/06/2014	Euto pump Ajax c/w motor	LVSWSB/BMT/PL/01/085		DY 2-180m-2	3/25/2008	Bomet w/s	
30/06/2014	Euto pump Ajax c/w motor	LVSWSB/BMT/PL/01/086			3/25/2008	Bomet w/s	
30/06/2014	Southern cross pump motor	LVSWSB/BMT/PL/01/087		12E2008A 30	6/16/2008	Bomet w/s	
30/06/2014	Fire Extinguish 9ltrs water carbon	LVSWSB/BMT/PL/01/094			12/15/2008	Bomet w/s	
30/06/2014	Southern cross pump motor	LVSWSB/BMT/PL/01/088		6313C3	6/16/2008	Bomet w/s	
30/06/2014	Fire Extinguish 5kgs carbondioxide	LVSWSB/BMT/PL/01/098			12/15/2008	Bomet w/s	
30/06/2014	Control panel	LVSWSB/BMT/PL/01/099			12/15/2008	Bomet intake	
30/06/2014	Control panel	LVSWSB/BMT/PL/01/100			12/15/2008	Bomet intake	
30/06/2014	Control panel / Switch board	LVSWSB/BMT/PL/01/080	-	99710/70	2008	Bomet lowlift	-
30/06/2014	Welding machine	LVSWSB/BMT/PL/01/018	Single phase		1/17/2001	Electrical Section	170V
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/026	Southern cross	14E97A 16	6/25/1997	Longisa intake	
30/06/2014	Motor	LVSWSB/BMT/PL/01/027	Catco	PY200 2-2-2	6/25/1997	Longisa intake	40HP
30/06/2014	Motor	LVSWSB/BMT/PL/01/028	Electrum	85541 IDA	6/25/1997	Longisa intake	40HP
30/06/2014	Control pannel	LVSWSB/BMT/PL/01/029	Composite combated	-	6/25/1997	Longisa intake	450 volts
30/06/2014	Boster pump	LVSWSB/BMT/PL/01/032	Groundhogs	B33500003P19435	7/3/1995	Longisa treatment	
30/06/2014	Switch starter	LVSWSB/BMT/PL/01/033	Mem	-	6/12/1995	Longisa treatment	
30/06/2014	Fire Extinguish 9ltrs water carbon	LVSWSB/BMT/PL/01/092			12/15/2008	Longisa w/s	
30/06/2014	Fire Extinguish 9ltrs water carbon	LVSWSB/BMT/PL/01/092			12/15/2008	Longisa w/s	
30/06/2014	Switch starter	LVSWSB/BMT/PL/01/034	-		6/11/1997	Sigor w/s intake	-
30/06/2014	Switch board	LVSWSB/BMT/PL/01/035	Comone control unit		6/25/1997	Sigor w/s intake	-
30/06/2014	HRC 6/1 lister pettier	LVSWSB/BMT/PL/01/036	lister-pettier	36002H7HL6A00	6/30/1997	Sigor w/s intake	

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30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/037	KSB MOVI	6174553	6/30/1997	Sigor w/s intake	
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/038	Brown boveri	519280	6/11/1997	Sigor w/s intake	7.5KM
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/039	Ajax elite	970097		Sigor intake (lowlift)	10HP
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/040	Catco	DY132-52-2		Sigor intake (lowlift)	-
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/041	Crompton greaves	XNADT-33312		Sigor intake (lowlift)	75HP
30/06/2014	Multi-stage pump	LVSWSB/BMT/PL/01/042	Caprari	NMV-5026	6/30/1997	Sigor intake (lowlift)	75HP
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/043	Catco	-	6/30/1997	Sigor intake (lowlift)	75HP
30/06/2014	Multi-stage pump	LVSWSB/BMT/PL/01/044	Rotos	50088/5		Sigor intake (lowlift)	75HP
30/06/2014	Switch starter	LVSWSB/BMT/PL/01/046	-	-		Sigor w/s intake	75HP
30/06/2014	Electric control panel intake	LVSWSB/BMT/PL/01/051	3phase	-	1997	Chepalungu intake	3phase
30/06/2014	Electronic motor	LVSWSB/BMT/PL/01/052	DY2-13252-2 catco	25	-	Chepalungu intake	10HP
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/053	PSEC/ACC4CP southe	16F-2004-A1	12/6/2004	Chepalungu intake	10hp
30/06/2014	Electric motor	LVSWSB/BMT/PL/01/054	DY2-132- 52-2 catco	29	5/25/2004	Chepalungu intake	10HP
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/055	ESEC/A/CC40P southe	16F2004A09	5/25/2004	Chepalungu intake	10HP
30/06/2014	Electric storage starter	LVSWSB/BMT/PL/01/056	star Delta	-	25/05/00	Chepalungu intake	500V
30/06/2014	Control pannel	LVSWSB/BMT/PL/01/057	3 Phase	-	6/30/1997	Chepalungu intake	500V
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/059	catco	-	8/2/2004	Chepalungu w/s	40HP
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/060	ASEA	-	6/25/2005	Chepalungu intake	75HP
30/06/2014	Electric motor	LVSWSB/BMT/PL/01/062	Crompton greaves	-	5/26/2005	Chepalungu intake	40HP
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/064	PSGC2A southern cross	31C2004A09	8/2/2004	Chepalungu intake	40HP
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/065	PSHP2A southern cross	14E97A15	6/25/1997	Chepalungu intake	40HP
30/06/2014	Multi-stage pump	LVSWSB/BMT/PL/01/066	HEC/HR/65-3/2A Capra	08-K	5/26/1995	Chepalungu intake	40HP
30/06/2014	Pump	LVSWSB/BMT/PL/01/103	10c2009a21		12/15/2008	Chepalungu	
30/06/2014	Pump	LVSWSB/BMT/PL/01/104		9971242178/100	12/15/2008	Chepalungu	
30/06/2014	Motor	LVSWSB/BMT/PL/01/105		98	12/15/2008	chepalungu	
30/06/2014	Control panel	LVSWSB/BMT/PL/01/106			12/15/2008	chepalungu	
30/06/2014	Multi-stage pump	LVSWSB/BMT/PL/01/067	HEC/HR/65-3/2A Capra	09-00	5/26/1995	Chepalungu intake	40HP

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30/06/2014	Fire Extinguish 9ltrs water carbon	LVSWSB/BMT/PL/01/093			12/15/2008	Chepalungu w/s	
30/06/2014	Southern cross pump motor	LVSWSB/BMT/PL/01/089			6/16/2008	Chepalungu	
30/06/2014	Southern cross pump motor	LVSWSB/BMT/PL/01/090	Catco (E U) 1101		6/16/2008	Chepalungu	
30/06/2014	Fire Extinguish 5kgs carbondioxide	LVSWSB/BMT/PL/01/097			12/15/2008	Chepalungu w/s	
30/06/2014	Boster pumpset	LVSWSB/BMT/PL/01/072	Groundfos	AS0802529514	1995	siongiroi G.	5HP
30/06/2014	Boster pumpset	LVSWSB/BMT/PL/01/073	Groundfos	AS0802529513	1995	siongiroi G.	5HP
30/06/2014	Main switch	LVSWSB/BMT/PL/01/074	Crab tree	-	1995	siongiroi G.	100A
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/075	southern cross	16H95 -04	12/6/1995	siongiroi G.	10HP
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/076	catco	Y132S 2-2	12/7/1995	siongiroi G.	10HP
30/06/2014	Electrical starter	LVSWSB/BMT/PL/01/077	Bill	SB 141547	12/8/1995	siongiroi G.	7.5KW
30/06/2014	Centrifugal pump	LVSWSB/BMT/PL/01/079	KSB	9971070993/400	2/10/2006	Sigor w/s	-
30/06/2014	K.S.B Pump	LVSWSB/BMT/PL/01/081	Catco	993/400	2008	Sigor w/s	-
30/06/2014	Electrical motor	LVSWSB/BMT/PL/01/082	-	318486	2008	Sigor w/s	70HP
30/06/2014	Pump	LVSWSB/BMT/PL/01/101		XNADT-33312(M	12/15/2008	Sigor w/s	
30/06/2014	Motor	LVSWSB/BMT/PL/01/102	Crompton greaves	9971294196130	12/15/2008	Sigor w/s	
30/06/2014	Fire Extinguish 5kgs carbondioxide	LVSWSB/BMT/PL/01/095			12/15/2008	Sigor w/s	
30/06/2014	Fire Extinguish 9ltrs water carbon	LVSWSB/BMT/PL/01/091			12/15/2008	Sigor w/s	
30/06/2014	Multi-stage pump	LVSWSB/BMT/PL/01/068	MEC2A178 Caprari	Jul-97	-	Ndanai w/s	6.3KW
30/06/2014	Diesel engine	LVSWSB/BMT/PL/01/069	Salister	317TS14966	-	Ndanai w/s	6.3KW
30/06/2014	Low lift pumps (4no.)	LVSWSB/KON/PL/01/100-104				konoin Itare	
30/06/2014	High lift pumps(5no.)	LVSWSB/KON/PL/01/104-109				konoin Itare	
30/06/2014	Low lift backwash pump (2no.)	LVSWSB/KON/PL/01/110-11				konoin Itare	
30/06/2014	Avery scale	LVSWSB/KON/115				konoin Itare	
30/06/2014	Electrical Pumpset	LVSWSB/KON/114				konoin Itare	

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FURNITURES AND FITTINGS

DATE	DESCRIPTION	ASSET/NO	MODEL	SUPPLIER	DATE OF ACQ	LOCATION	COND
30/6/2014	Cupboard	LVSWSB/BMT/FUR/01/005	Steel	Ministry HQ	6/14/1905	scwo	Fair
30/6/2014	Cabinet 4 drawers	LVSWSB/BMT/FUR/01/006	Steel	Ministry HQ	6/14/1905	scwo	Fair
30/6/2014	Executive chairs	LVSWSB/BMT/FUR/01/007	Steel	Ministry HQ	7/1/2004	scwo	Fair
30/6/2014	Office Desk drawers	LVSWSB/BMT/FUR/01/008	Wooden	Ministry HQ	7/1/2004	scwo	Fair
30/6/2014	Ordinary table	LVSWSB/BMT/FUR/01/009	Wooden	Locally made	2/18/1992	scwo	Fair
30/6/2014	Ordinary chairs with cushion	LVSWSB/BMT/FUR/01/010	Wooden	Kirulex furniture	4/24/1997	scwo	Fair
30/6/2014	Ordinary chairs with cushion	LVSWSB/BMT/FUR/01/011	Wooden	Kirulex furniture	4/24/1997	scwo	Fair
30/6/2014	Ordinary chairs with cushion	LVSWSB/BMT/FUR/01/012	Wooden	Kirulex furniture	4/24/1997	scwo	Fair
30/6/2014	Ordinary chairs with cushion	LVSWSB/BMT/FUR/01/013	Wooden	Kirulex furniture	4/24/1997	scwo	Fair
30/6/2014	Waiters chair with velvet	LVSWSB/BMT/FUR/01/014	Wooden	Locally made	2/18/1997	scwo	Fair
30/6/2014	Office desk 3 drawers	LVSWSB/BMT/FUR/01/020	Wooden	Kirulex furniture	4/24/1997	scwo	Good
30/6/2014	Office desk 6 drawers	LVSWSB/BMT/FUR/01/021	Wooden	Kirulex furniture	6/12/1997	scwo	Good
30/6/2014	Arm chair with cushion	LVSWSB/BMT/FUR/01/022	Wooden	Kirulex furniture	6/12/1997	scwo	Good
30/6/2014	Lounge chair	LVSWSB/BMT/FUR/01/023	Wooden	Ministry HQ	7/1/2004	scwo	Good
30/6/2014	Lounge chair	LVSWSB/BMT/FUR/01/024	Steel	Ministry HQ	7/1/2004	scwo	Good
30/6/2014	Arm chair	LVSWSB/BMT/FUR/01/025	Steel	Ministry HQ	7/1/2004	scwo	Good
30/6/2014	Cupboard	LVSWSB/BMT/FUR/01/026	Steel	Ministry HQ	7/1/2004	scwo	Good
30/6/2014	Cupboard	LVSWSB/BMT/FUR/01/027	Wooden	Locally made	2/18/1997	Lab	Good
30/6/2014	Ordinary table	LVSWSB/BMT/FUR/01/028	Wooden	Locally made	2/18/1997	Lab	Good
30/6/2014	Office desk 4 drawers	LVSWSB/BMT/FUR/01/029	Wooden	Locally made	5/1/2003	Lab	Good
30/6/2014	Shelves	LVSWSB/BMT/FUR/01/030	Concrete with	Locally made	5/1/2003	Lab	Good
30/6/2014	Shelves/Chimney	LVSWSB/BMT/FUR/01/031	Concrete with	Locally made	5/1/2003	Lab	Fair

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30/6/2014	Cupboard	LVSWSB/BMT/FUR/01/032	Concrete with	Locally made	5/1/2003	Lab	Fair
30/6/2014	Arm chair with cushion	LVSWSB/BMT/FUR/01/033	Wooden	Locally made	5/1/2003	Lab	Good
30/6/2014	Stool	LVSWSB/BMT/FUR/01/034	Wooden	Locally made	5/1/2003	Lab	Good
30/6/2014	Stool	LVSWSB/BMT/FUR/01/035	Wooden	Locally made	5/1/2003	Lab	Good
30/6/2014	Ordinary chair with cushion	LVSWSB/BMT/FUR/01/036	Wooden	Locally made	5/1/2003	Lab	Good
30/6/2014	Drawing chair	LVSWSB/BMT/FUR/01/037	Steel	Ministry HQ	00/00/1992	Lab	Fair
30/6/2014	Office desk 3 drawers	LVSWSB/BMT/FUR/01/038	Wooden	Ministry HQ	7/1/2004	O&M Section	Fair
30/6/2014	Office table	LVSWSB/BMT/FUR/01/039	Wooden	Ministry HQ	7/1/2004	O&M Section	Fair
30/6/2014	Office table	LVSWSB/BMT/FUR/01/040	Wooden	Ministry HQ	7/1/2004	O&M Section	Fair
30/6/2014	Arm chair with soft seat	LVSWSB/BMT/FUR/01/041	Wooden	Ministry HQ	7/1/2004	O&M Section	Fair
30/6/2014	Ordinary chair	LVSWSB/BMT/FUR/01/042	Wooden	Locally made	2/18/1997	O&M Section	Fair
30/6/2014	Ordinary chair	LVSWSB/BMT/FUR/01/043	Wooden	Ministry HQ	7/1/2004	O&M Section	Fair
30/6/2014	Chair with cushion	LVSWSB/BMT/FUR/01/044	Wooden	Kirulex furniture	4/24/1997	O&M Section	Good
30/6/2014	Cabinet 4 drawers	LVSWSB/BMT/FUR/01/045	Steel	Ministry HQ	09/10/1992	O&M Section	Good
30/6/2014	Ordinary table	LVSWSB/BMT/FUR/01/047	Wooden	Locally made	2/18/1997	Personnel	Fair
30/6/2014	Cupboard	LVSWSB/BMT/FUR/01/048	Wooden	Locally made	2/18/1997	Personnel	Fair
30/6/2014	Cabinet 4 drawers	LVSWSB/BMT/FUR/01/049	Steel	Farmers stationers	8/10/2003	Personnel	Good
30/6/2014	Bookshelf	LVSWSB/BMT/FUR/01/050	Wooden	Ministry HQ	7/1/2004	Personnel	Good
30/6/2014	Office chair	LVSWSB/BMT/FUR/01/051	Wooden	Locally made	2/18/1997	Personnel	Fair
30/6/2014	Office table	LVSWSB/BMT/FUR/01/052	Wooden	Locally made	2/18/1997	Personnel	Good
30/6/2014	Office desk 3 drawers	LVSWSB/BMT/FUR/01/053	Wooden	Locally made	2/18/1997	Personnel	Good
30/6/2014	Bookdrawer	LVSWSB/BMT/FUR/01/054	Wooden	Locally made	2/18/1997	Personnel	Good
30/6/2014	Office chair with cushion	LVSWSB/BMT/FUR/01/055	Wooden	Kirulex furniture	4/24/1997	Personnel	Good
30/6/2014	Office chair with cushion	LVSWSB/BMT/FUR/01/067	Wooden	Ministry HQ	7/1/2004	Mechanical sect	Fair
30/6/2014	Office desk 3 drawers	LVSWSB/BMT/FUR/01/068	Wooden	Kirulex furniture	6/12/1997	Mechanical sect	Fair
30/6/2014	Office desk 3 drawers	LVSWSB/BMT/FUR/01/069	Wooden	Kirulex furniture	6/12/1997	Electrical section	Fair
30/6/2014	Ordinary chair	LVSWSB/BMT/FUR/01/070	Wooden	Locally made	2/18/1997	Electrical section	Fair
30/6/2014	Ordinary table	LVSWSB/BMT/FUR/01/071	Wooden	Kirulex furniture	4/24/2004	Customer care d	Good
30/6/2014	Office table	LVSWSB/BMT/FUR/01/073	Wooden	Ministry HQ	7/1/2004	Development se	Good
30/6/2014	Office desk 3 drawers	LVSWSB/BMT/FUR/01/074	Wooden	Kirulex furniture	6/12/1997	Development se	Good
30/6/2014	Cupboard	LVSWSB/BMT/FUR/01/075	Wooden	Locally made	2/18/1997	Development se	Good
30/6/2014	Arm chair with soft seat	LVSWSB/BMT/FUR/01/076	Wooden	Ministry HQ	7/1/2004	Development se	Fair

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30/6/2014	Drawing board	LVSWWSB/BMT/FUR/01/077	Steel	Ministry HQ	7/1/2004	Development se	Good
30/6/2014	Drawing board	LVSWWSB/BMT/FUR/01/078	Steel	Ministry HQ	00/00/1992	Development se	Good
30/6/2014	Drawing chair	LVSWWSB/BMT/FUR/01/079	Steel	Ministry HQ	00/00/1992	Development se	Fair
30/6/2014	Arm chair	LVSWWSB/BMT/FUR/01/081	Wooden	Ministry HQ	7/1/2004	Customer care	Fair
30/6/2014	Arm chair with soft seat	LVSWWSB/BMT/FUR/01/087	Wooden	Ministry HQ	7/1/2004	Sigor division wa	Good
30/6/2014	Office desk	LVSWWSB/BMT/FUR/01/088	Wooden	Ministry HQ	7/1/2004	Sigor division wa	Good
30/6/2014	Office desk	LVSWWSB/BMT/FUR/01/089	Wooden	Locally made	-	Sigor division wa	Good
30/6/2014	Arm chair	LVSWWSB/BMT/FUR/01/090	Wooden	Locally made	-	Sigor division wa	Good
30/6/2014	Arm chair	LVSWWSB/BMT/FUR/01/091	Wooden	Locally made	-	Sigor division wa	Good
30/6/2014	Office table	LVSWWSB/BMT/FUR/01/092	Wooden	Ministry HQ	7/1/2004	Chepalungu wat	Good
30/6/2014	Office desk	LVSWWSB/BMT/FUR/01/093	Wooden	Locally made	-	Chepalungu W/S	Fair
30/6/2014	Office chair with soft seat	LVSWWSB/BMT/FUR/01/094	Wooden	Ministry HQ	7/1/2004	Chepalungu W/S	Fair
30/6/2014	Ordinary office chair	LVSWWSB/BMT/FUR/01/095	Wooden	Ministry HQ	7/1/2004	Chepalungu W/S	Fair
30/6/2014	Office table	LVSWWSB/BMT/FUR/01/096	Wooden	Ministry HQ	7/1/2004	Chepalungu W/S	Fair
30/6/2014	Office chair	LVSWWSB/BMT/FUR/01/097	Wooden	Ministry HQ	7/1/2004	Longisa	Fair
30/6/2014	Office desk	LVSWWSB/BMT/FUR/01/098	Wooden	Ministry HQ	7/1/2004	Longisa	Fair
30/6/2014	Computer chair	LVSWWSB/BMT/FUR/01/100	Wooden	purchase	6/21/2007	BMT	Good
30/6/2014	Executive chairs	LVSWWSB/BMT/FUR/01/101	Wooden	Office Patrol	6/21/2007	BMT	Good
30/6/2014	Filling cabinet	LVSWWSB/BMT/FUR/01/102	Steel	Office Patrol	6/21/2007	BMT	Good
30/6/2014	Office chair	LVSWWSB/BMT/FUR/01/103	Locally made			STK office	Good
30/6/2014	Office chair	LVSWWSB/BMT/FUR/01/104	Locally made			STK office	Good
30/6/2014	Office table	LVSWWSB/BMT/FUR/01/105	Wooden	Ministry HQ		STK office	Good
30/6/2014	In&Out tray	LVSWWSB/BMT/FUR/01/106	Wooden	Ministry HQ		STK office	Good
30/6/2014	Office table	LVSWWSB/BMT/FUR/01/107	Wooden	Ministry HQ		STK office	Good
30/6/2014	Computer chair	LVSWWSB/BMT/FUR/01/108				STK office	Good
30/6/2014	Office table	LVSWWSB/BMT/FUR/01/109				STK office	Good
30/6/2014	Office chair	LVSWWSB/BMT/FUR/01/110	Wooden	Ministry HQ		STK office	Good
30/6/2014	Office chair	LVSWWSB/BMT/FUR/01/111	Locally made			STK office	Good
30/6/2014	In & Out tray	LVSWWSB/BMT/FUR/01/112		Ministry HQ		STK office	Good
30/6/2014	The cabinet	LVSWWSB/BMT/FUR/01/113		Ministry HQ		STK office	Good
30/6/2014	The cabinet	LVSWWSB/BMT/FUR/01/114		Ministry HQ		STK office	Good
30/6/2014	Shelve	LVSWWSB/BMT/FUR/01/115		Ministry HQ		STK office	Good
30/6/2014	chair	LVSWWSB/BMT/FUR/01/116				STK office	Good
30/6/2014	Table	LVSWWSB/BMT/FUR/01/117				STK office	Good
30/6/2014	Table	LVSWWSB/BMT/FUR/01/118				STK office	Good

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BUILDING

DATE	DESCRIPTION	ASSET/NO	MODEL	DATE	LOCATION	CAPA	COND
30/06/2014	pump house	LVSWSB/BMT/BLD/01/001	Masonry	1956	Bomet intake	5*4M	Fair
30/06/2014	pump house	LVSWSB/BMT/BLD/01/002	Masonry	1956	BometTreatment	5*8M	Fair
30/06/2014	Area manager office	LVSWSB/BMT/BLD/01/003	Masonry	1956	Bomet w/s	8*5M	Fair
30/06/2014	Water offices	LVSWSB/BMT/BLD/01/004	Masonry	1956	Bomet w/s	18*5m	Fair
30/06/2014	Laboratory	LVSWSB/BMT/BLD/01/005	Masonry	1956	Bomet w/s	9*5m	Fair
30/06/2014	UNI-HUT Staff houses	LVSWSB/BMT/BLD/01/006	Iron sheet		Bomet w/s	-	Fair
30/06/2014	Toilet	LVSWSB/BMT/BLD/01/007	Masonry	2000	Bomet w/s	-	Fair
30/06/2014	Toilet/Bathroom	LVSWSB/BMT/BLD/01/008	Masonry	1956	Bomet w/s	4*2m	Fair
30/06/2014	UNI-HUT Staff houses	LVSWSB/BMT/BLD/01/009	Iron sheet		Bomet w/s	-	Fair
30/06/2014	Main store	LVSWSB/BMT/BLD/01/010	Masonry	2000	Bomet w/s	-	Good
30/06/2014	UNI-HUT Chemical store	LVSWSB/BMT/BLD/01/011	Iron sheet		Bomet w/s	-	Fair
30/06/2014	UNI-HUT Chemical store	LVSWSB/BMT/BLD/01/012	Iron sheet		Bomet w/s	-	Fair
30/06/2014	Offices	LVSWSB/BMT/BLD/01/013	Timbered		Bomet w/s	13*5m	Fair
30/06/2014	UNI-HUT building store	LVSWSB/BMT/BLD/01/014	Iron sheet		Bomet w/s	-	Fair
30/06/2014	UNI-HUT Staff houses	LVSWSB/BMT/BLD/01/015	Iron sheet		Bomet w/s	-	Fair
30/06/2014	UNI-HUT Staff houses	LVSWSB/BMT/BLD/01/016	Iron sheet	1990	Bomet w/s	-	Fair
30/06/2014	pump house	LVSWSB/BMT/BLD/01/045	Masonry	1956	Bomet intakes	5*4M	Fair
30/06/2014	pump house	LVSWSB/BMT/BLD/01/046	Masonry	1956	Bomet treatment	5*8M	Fair
30/06/2014	Engineers office	LVSWSB/BMT/BLD/01/047	Masonry	1956	Bomet w/s	8*5M	Fair
30/06/2014	Water offices	LVSWSB/BMT/BLD/01/048	Masonry	1956	Bomet w/s	18*5m	Fair
30/06/2014	Laboratory	LVSWSB/BMT/BLD/01/049	Masonry	1956	Bomet w/s	9*5m	Fair
30/06/2014	UNI-HUT Staff houses	LVSWSB/BMT/BLD/01/050	Iron sheet		Bomet w/s	-	Fair
30/06/2014	Toilet	LVSWSB/BMT/BLD/01/051	Masonry	1912	Bomet w/s	-	Fair
30/06/2014	Toilet/Bathroom	LVSWSB/BMT/BLD/01/052	Masonry	1868	Bomet w/s	4*2m	Fair
30/06/2014	UNI-HUT Staff houses	LVSWSB/BMT/BLD/01/017	Iron sheet	1990	Bomet w/s	-	Fair
30/06/2014	intake pump house	LVSWSB/BMT/BLD/01/020	Masonry	1997	Longisa intake	4*5m	Fair
30/06/2014	pump house	LVSWSB/BMT/BLD/01/021	Masonry	1978	Sigor w/s intake	8*5M	Fair

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30/06/2014	Store	LVSWSB/BMT/BLD/01/022	Masonry	1978	Sigor w/s intake	Round	Good
30/06/2014	Staff quarters	LVSWSB/BMT/BLD/01/023	Masonry	1978	Sigor w/s intake	20*7m	Good
30/06/2014	Laboratory Store	LVSWSB/BMT/BLD/01/024	Masonry	1978	Sigor w/s intake	4*7m	Fair
30/06/2014	Main store	LVSWSB/BMT/BLD/01/025	Timber/Iron sheet	1978	Sigor	16*5m	Fair
30/06/2014	pump house	LVSWSB/BMT/BLD/01/036	Masonry	2004	Chepalungu intake	5*4m	Fair
30/06/2014	pump house	LVSWSB/BMT/BLD/01/037	Masonry	1978	Chepalungu high li	9*7m	Fair
30/06/2014	Unit hut (store)	LVSWSB/BMT/BLD/01/038	Masonry	1974	Chepalungu	Round	Fair
30/06/2014	Single staff quarters	LVSWSB/BMT/BLD/01/039	Masonry	1974	Chepalungu	14*4M	Fair
30/06/2014	Double staff quarters	LVSWSB/BMT/BLD/01/040	Masonry	1974	Chepalungu	28*4M	Fair
30/06/2014	Pump house	LVSWSB/BMT/BLD/01/041	Masonry	1998	Ndanai Dam	5*4M	Fair
30/06/2014	pump house	LVSWSB/BMT/BLD/01/042	Masonry	1998	Ndanai Dam	3*3M	Fair
30/06/2014	chmical store	LVSWSB/KON/01/42	Masonry		Itare		good
30/06/2014	laboratory	LVSWSB/KON/01/43	Masonry		Itare		good
30/06/2014	staff quarters	LVSWSB/konoin/01/44-51	Masonry		Itare		good
.. ..	Water office	LVSWSB/konoin/01/52	Masonry		mogogosiek		good
.. ..	pump house	LVSWSB/konoin/01/53	Masonry		Itare		good
.. ..	Water office	LVSWSB/stk/01/54	Masonry		Sotik		good
.. ..	Treatment works	LVSWSB/stk/01/55	Masonry		Sotik		good
.. ..	staff quarters (4no.)	LVSWSB/stk/01/56	Masonry		Sotik		good
.. ..	chmical store/Lab	LVSWSB/stk/01/57	Masonry		Sotik		good
.. ..	pump house	LVSWSB/stk/01/58	Masonry		Sotik		good

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LABORATORY EQUIPMENTS

DATE	DESCRIPTION	ASSET'S NO.	MODEL	SUPPLIER	SERIAL	LOCATIC	CONDITION
30/06/2014	CONTROL PANEL	LVSWSB/KONOIN/LIT/PL/032	Spring scale balance		2no.	konoin	good
30/06/2014		LVSWSB/KONOIN/LIT/PL/033	Weighing scale		2no.		needs service
30/06/2014		LVSWS/KONOIN/LIT/PL/034					good
30/06/2014	LAB EQUIPMENT	LVSWSB/KONOIN/LIT/LAB/001	Lavibond comparator		1No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/002	Laviboard discs		4No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/003	Flasks		13No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/004	Jars		11No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/005	Stapped bottle		12No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/006	Bureti		5No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/007	Beakers 600ML		5No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/008	Flasks		2No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/009	G.funnel		4No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/010	Pipettes(all sizes)		66No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/011	Stapped funnel		1No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/012	„		1No.		good
30/06/2014		LVSWSB/KONOIN/LIT/LAB/013	Beakers 1000MLS		1No.		good
30/06/2014		LVSWSB/KON/LIT/LAB/014	Beakers 500MLS		1No.		good
30/06/2014		LVSWSB/KON/LIT/LAB/015	Test pipette		3No.		good
30/06/2014		LVSWSB/KON/LIT/LAB/016	Bod bottles		8No.		good
30/06/2014		LVSWSB/KON/LIT/LAB/017	Spattula		1No.		good
30/06/2014		LVSWSB/KON/LIT/LAB/018	Turbidity metre SSC big		1		good
30/06/2014		LVSWSB/KON/LIT/LAB/019	Services scatter natch		1		good
30/06/2014		LVSWS/KON/LIT/LAB/020	Fiber STW(15KG)				good
30/06/2014		LVSWS/KON/LIT/LAB/021	Burette 100ml		2no.		
30/06/2014		LVSWS/KON/LIT/LAB/022	Burette 50ml		5no.		

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PIPELINES

DATE	DESCRIPTION	MODEL	DATE OF AC	LOCATION	CAPA	COND	REMARKS
30/06/2014	Rising main from intake to treatment works	G.I pipe 2 1/2	1956	Bomet W/S	Appr 0.3km	Old	Needs rehabilitation
30/06/2014	Rising main from intake to treatment works to storage tank	Pre/GI 4"	1998&2005	Bomet W/S	Appr2.2km	Good	-
30/06/2014	Rising main from intake to treatment works to storage tank	Aspestror(A/C)3"	1956	Bomet W/S	Appr1.5km	Poor	Needs rehabilitation
30/06/2014	Distribution line network from storage tank	Aspestror G.I&PVC 3"		Bomet W/S	Appr8km	Fair	Requires additional line
30/06/2014	Rising main	PVC/GI 4"	1995	Longisa w/s	Appr2.2km	Fair	-
30/06/2014	Distribution line	G.I/PVC2"	1998	Longisa w/s	Appr0.4km	Good	Needs expansion
30/06/2014	Rising main from intake to treatment works to storage tank	G.I pipe2"		Longisa sec.w/s	Appr3km	Operational	Needs expansion
30/06/2014	Rising main from intake to treatment works to storage tank	GI/PVC6"	1978	Sigor w/s	Appr 5km	Fair	-
30/06/2014	Distribution line network	6" upvc	1978	Sigor w/s	Appr 4km	Fair	Some of the line are dry
30/06/2014		4" upvc		Sigor w/s	15km	Good	
30/06/2014		3"		Sigor w/s	13 km	Good	
30/06/2014		2"		Sigor w/s	11 km	Good	
30/06/2014	Rising main from intake to treatment works to storage tank	G.I/PVC6"	1972	Chepalungu w/s	Appr 3km	Fair	Needs rehabilitation
30/06/2014	Distribution line network	8" UPVC		Chepalungu w/s	2KM	Good	
30/06/2014	G.I/PVC6"	1974	Chepalungu w/s	Appr 16 km	Fair	Some of the line are dry
30/06/2014	4" pvc		..	20km	good	
30/06/2014	3" pvc		..	25km	Good	
30/06/2014	2" pvc		..	14km	Good	
30/06/2014	Rising main from intake to treatment works to storage tank	2" *1" G.I	1998	Ndanai w/s	Appr 0.25km	Operational	-
30/06/2014	Distribution line network	3" pvc	1998	Ndanai w/s	Appr 2.4 km	Fair	Needs expansion
30/06/2014		2"pvc			5.5km		
30/06/2014	Rising main Sotik from intake to treatment	6" pvc		Sotik	3.5km	good	
30/06/2014	Distribution network	4" pvc		Sotik	0.5km	good	
30/06/2014		3" pvc		Sotik	6.5km		
30/06/2014		2" pvc		Sotik	3.5km		
30/06/2014	Rising man Kamureito	6" pvc		kamureito w/s	2.5km	fair	prone to burst
30/06/2014	Distribution network	4" pvc		chebole	7km	good	
30/06/2014		3" pvc		chebole	10.5km		
30/06/2014		2" pvc		chebole	appr. 10km		
30/06/2014	Raising main konoin	6" class E		Simoti	3km	Good	prone to burst
30/06/2014	..	12" DI & pvc class D		Saseta	2.5km	Good	
30/06/2014	Raw water rising main	14" UPVC			0.25km	Good	
30/06/2014	Distribution network	18"UPVC Class B		konoin	2.7KM	Good	
30/06/2014	Distribution network	16'		konoin	3.8KM	Good	
30/06/2014	Distribution network	14"		konoin	0.5KM	Good	
30/06/2014	Distribution network	12"		konoin	2.7KM	Good	
30/06/2014	Distribution network	10"		konoin	5.5KM	Good	
30/06/2014	Distribution network	8"		konoin	8.9KM	Good	
30/06/2014	Distribution network	6"		konoin	8.7KM	Good	
30/06/2014	Distribution network	4"		konoin	1.3KM	Good	
30/06/2014	Distribution network	3"		konoin	0.7KM	Good	