

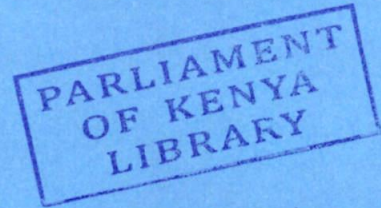
REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**



**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF KERICHO**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



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**COUNTY GOVERNMENT OF KERICHO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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

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## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

### **b) Glossary of Terms**

Fiduciary Management	The key management personnel who had financial responsibility
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## **2. Key Entity Information And Management**

### **a) Background information**

Kericho County is in Kenya, located in the South Rift of the Great Rift Valley, the economy is primarily driven by agriculture, with tea as the main cash crop, and other crops like coffee, sugarcane, maize, and vegetables. Kericho is part of the Lake Region Economic Bloc (LREB) and is well-connected to neighbouring counties through robust road networks. The county covers an area of 2,436 km<sup>2</sup>, with its headquarters in Kericho town.

The County Gross Domestic Product is estimated to be Kshs. 204,443 million in 2022. Poverty is still a challenge in hindering the county from achieving its development objectives. Data shows that poverty rate was 30.3% in 2016. Agriculture, Transport and trade are key sectors contributing towards the total Gross County product (GCP). The county is mainly financed through Equitable Share and donor funds with an average of 1.7% share of equitable transfers.

The summarized list of the departments in Kericho County and their major responsibilities:

- 1. Finance and Economic Planning:** Ensure sustained economic growth through prudent economic, fiscal, and monetary policies, and manage government financial operations.
- 2. Agriculture, Livestock, and Co-operative Management:** Oversee agriculture, animal husbandry, and co-operative management within the county.
- 3. Education, Culture, Libraries:** Provide and coordinate quality education, training, and promote socio-economic development.
- 4. Trade, Industrialization, Innovation, Tourism, and Wildlife:** Promote business growth through supportive policies and legal frameworks.
- 5. Information, Communication, E-Government, Youth Affairs, Gender, and Sports:** Develop technology infrastructure, empower communities through sports, and ensure gender mainstreaming.
- 6. Water, Environment, Forestry, Energy, and Natural Resources:** Promote sustainable use and conservation of natural resources while protecting the environment.
- 7. Public Works, Roads, and Transport:** Provide reliable infrastructure to support sustainable economic growth and development.

8. **Lands, Housing, and Physical Planning:** Manage and promote effective and sustainable spatial development of human settlements.

9. **Health Services:** Deliver high-quality, accessible, and equitable health services.

10. **Public Service Management:** Lead and direct resource mobilization, management, and accountability for public service delivery.

11. **County Public Service Board:** Enhance service delivery through recruitment and retention of competent county workforce.

12. **Executive Office of the Governor:** Provide leadership, represent the county, and manage legislative processes by assenting to bills passed by the County Assembly

**b) Key Management team**

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

No.	Designation	Name
1.	Governor	H.E. Dr. Erick Mutai
2.	Deputy Governor	H.E. Eng. Fredrick Kirui
3.	CECM-Finance and Economic Planning	Hon. Jackson Rop
4.	CECM- Trade, Industrialization, Co-operative Management & Tourism Department.	Hon. Leonard Ngetich
5.	CECM-Lands and Physical Planning	Hon John kipruto Malel
6.	CECM-Health Services	Hon. Brenda Bill
7.	Information, Communication & E-Government	Hon. Brian Langat
8.	CECM-Education, Culture, Youth Affairs, Libraries & Social Services	Hon. Judith Chepkorir Chirchir
9.	CECM-Roads, Public Works & Transport	Hon. Bernard Bii
10.	CECM-Public Service Management	Hon. Beatrice Kaptich
11.	CECM-Agriculture, Livestock & Fisheries	Hon. Edna Tonui
12.	CECM-Water, Energy, Natural Resources & Environment	Hon. Rosemary Rop
13.	Chairman-County Public Service Board	Prof. Joel Koech
14.	Ag. County secretary & head of County Public Service Board	Mr. Lenny Kirui

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Hon. Jackson Rop	CECM Finance and Economic Planning
2	Chief officer - Finance	CPA. George Kirer
3	Chief officer- Public Service Management	CPA. Gilbert Bii
4	Chief Officer- Water, Energy, Natural Resources & Environment Department	Eng. John Mitei
5	Chief Officer-Health Services	Dr. Japheth Cheruiyot
6	Chief Officer- Trade, Industrialization, Co-operative Management & Tourism Department	Mr. Willy Rop
7	Chief Officer-Public Works, Roads &Transport Department	Mr. Anderson Terer
8	Chief Officer- Lands, Housing & Physical Planning Department	Ms Jackeline Chepkemoi
10	Chief Officer- Agriculture, Livestock development & Fisheries Department	CS. Betsy Chebet
11	Chief Officer – Education, Culture Libraries & Social Services Department	Mr. Richard Tonui
12	Chief Officer – Information, Communication & E-Government Department	Mr. Geoffrey Kipngeno
13	Chief Officer – Economic Planning	Mr. Alphonse Rotich
14	Chief - Officer - Livestock	Dr. Michael Bett
15	Secretary/CEO-County Public Service Board	Mr. Charles Chirchir
16	Chief officer - Executive office of the Governor	Mr. Lenny Kirui

**d) Fiduciary Oversight Arrangements**

For the fiscal year ending 30th June 2024, Kericho County had several key fiduciary oversight bodies:

- 1. Public Participation:** Engaged citizens and stakeholders in decision-making to improve governance.
- 2. Commission on Revenue Allocation & Controller of Budget:** Set budget ceilings and oversaw budget implementation.
- 3. County Budget and Economic Forum:** Facilitated engagement between the County Government and residents.

4. **Finance and Investments Sub-Committee:** Set fiduciary agendas for the County Executive Committee.
5. **County Executive Committee:** Ensured smooth program operations and budget approval.
6. **Budget and Appropriation Committee:** Reviewed and recommended budget estimates to the County Assembly.
7. **Internal Audit Unit & Audit Committee:** Conducted expenditure reviews and made recommendations on any issues found.
8. **DANIDA Internal Auditors:** Monitored the use of health sector funds received as grants.
9. **County Treasury:** Consolidated financial information from all departments.
10. **Independent Offices (Auditor General & Controller of Budget):** Ensured value for money and no wastage in programs.
11. **County Assembly Public Accounts and Investment Committee:** Reviewed audit reports from the County Executive.

#### **E) Entity Headquarters**

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

#### **F) Entity Contacts**

Telephone: (254) 0522021100  
(254) 0522021101  
E-mail: [info@kericho.go.ke](mailto:info@kericho.go.ke)  
Website: [www.kericho.go.ke](http://www.kericho.go.ke)

#### **G) Entity Bankers**

County Government of Kericho Bankers

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

2. Kenya Commercial Bank - Kericho Branch  
Kericho - Kisumu Highway  
P.O. Box 43-20200  
Kericho

3. National Bank of Kenya-  
Kericho - Kisumu Highway  
P.O. Box 72866-00200  
Nairobi  
Kericho Branch

4. Equity Bank-Kericho Branch  
P.O. Box1562-20200  
Kericho Branch

5. Co-operative Bank-Kericho Branch  
P.O. Box 1742-20200  
Kericho

6. Access Bank-Kericho Branch  
P.O. Box 2157-20200  
Kericho

7. Sidian Bank-Kericho Branch  
P.O. Box1455-20200  
Kericho

8. SBM Bank Kenya Ltd-Kericho Branch  
P.O. Box34886-00100  
Nairobi

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



**3. Governance Statement**






Kericho County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and three number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.






**The County Executive**



**A) The Membership of the County Executive Governance Structures**

S/NO.	DESIGNATION	NAME	PASSPORT SIZE PHOTO
1.	Governor	Dr Eric Mutai	
2.	Deputy Governor	Eng. Fred Kirui	

S/NO.	DESIGNATION	NAME	PASSPORT SIZE PHOTO
3.	Ag. County Secretary	Mr. Lenny Kirui	
4	Jackson Rop	CECM-Finance and Economic Planning	
5	Edna Tonui	CECM-Agriculture, Livestock & Fisheries	
6.	Leonard Ngetich	CECM-Trade, Industrialization, Co-operative Management, Tourism & Wildlife	
7.	Brenda Bill	CECM-Health Services	

**County Government of Kericho**  
**County Executive of Kericho**  
**Annual Report and Financial Statements for the year ended June 30 2024**

S/NO.	DESIGNATION	NAME	PASSPORT SIZE PHOTO
8.	Brian Langat	CECM- Information, Communication & E-Government	
9.	Judith Chepkorir Chirchir	CECM-Education, Culture, Youth Affairs, Libraries & Social Services	
10.	John Kipruto Malel	CECM-Lands and Physical Planning	
11.	Beatrice Kaptich	CECM-Public Service Management	
12.	Bernard Bii	CECM-Roads, Public Works & Transport	

S/NO.	DESIGNATION	NAME	PASSPORT SIZE PHOTO
13.	Rosemary Rop	CECM-Water, Energy, Natural Resources & Environment	
14.	Prof Joel Koech	Chairman-County Public Service Board	

#### **B) Stakeholders engagement on matter of public participation**

Kericho County is required by law to engage their stakeholders—residents, businesses, civil society organizations, and other public institutions—through various mechanisms that promote transparency, accountability, and inclusive governance. Public participation is enshrined in the Constitution of Kenya (2010) and County Governments Act, 2012.

Through Public Participation the county government involve citizens in decision-making processes, particularly in the formulation of budgets, development plans, and policies.

The County hold public forums, hearings, and consultations to gather input on critical issues such as the County Integrated Development Plan (CIDP), budgeting, and zoning laws. Stakeholders include local residents, community-based organizations, the private sector, and civil society.

Through various Channels of Communication, the County use multiple channels to reach stakeholders, including public notices, local radio stations, social media, county websites, and public meetings. The county has County Information Office to provide regular updates and announcements.

Feedback Mechanisms; Stakeholders are encouraged to provide feedback through surveys, town hall meetings, and suggestion boxes.

### **C) Safeguards against unethical conducts and corruptions**

The County governments has various safeguards in place to combat unethical conduct and corruption. These safeguards are guided by the Constitution, national anti-corruption laws, and county-specific measures. The goal is to promote transparency, accountability, and integrity in county operations. The state and public officers are expected to adhere and observe the following laws;

- i. The Constitution of Kenya (2010) ... Article 10 outlines national values and principles, such as integrity, transparency, and accountability
- ii. Leadership and Integrity Act (2012) establishes ethical standards for public officers. It requires county officials to act with integrity and outlines procedures for handling conflicts of interest, financial disclosure, and disciplinary action for breaches of ethics.
- iii. Public Officer Ethics Act (2003) This act obliges all county employees to adhere to codes of conduct that promote ethical behavior in public service. It outlines the standards for transparency, accountability, and professionalism, and mandates regular wealth declarations by public officers.
- iv. Ethics and Anti-Corruption Commission (EACC) Investigate corruption cases and prosecute individuals involved in corrupt practices. Provide public education on ethics and anti-corruption to county officials and the public
- v. County Anti-Corruption Policies and Codes of Conduct
- vi. Internal Auditing and Financial Controls County governments have internal audit functions to continuously review the use of county funds and ensure adherence to financial management regulations.
- vii. Whistleblowing Mechanisms; the County encourages whistle-blower that allow employees and the public to report unethical conduct, fraud, or corruption without fear of retaliation.

viii. Asset Declaration and Conflict of Interest Management County officials are required to declare their assets, liabilities, and income under the Public Officer Ethics Act and Leadership and Integrity Act. These declarations help monitor for unexplained wealth, which can be a sign of corruption. Conflict of Interest; County officials must disclose and recuse themselves from decisions where there is a potential conflict of interest. Clear policies on conflict of interest prevent county officials from using their positions for personal gain.

#### **D) County engagement with the County Assembly and senate**

The county executive County Assembly and the Senate, particularly through committees, in order to ensure proper governance, law making, oversight, and budgeting. This engagement is critical for the smooth functioning of county government operations. Here's an overview of how the county executive engages with these bodies and the number of bills typically sponsored by the executive:

##### Engagement with the County Assembly

The County Assembly is the legislative arm of county government and plays a significant role in providing oversight over the county executive. The county executive engages with the assembly primarily through, Submission of Bills and plans for Deliberation namely; County integrated development plan, Finance bill, Budget estimate, Annual development plan, County fiscal strategy paper, County debt outlook paper.

The county executive interacted with Budget and appropriation committee to provide information, clarify details, and ensure the passage of budget estimate.

The executive also appeared before committees to answer questions on issues related to the implementation of county projects, budgets, and policies. Submits reports on the status of county programs and budget implementation. Engages in consultations with committees to develop mutually agreeable legislation.

The county executive presents annual budgets and supplementary budgets to the County Assembly for approval. This process requires ongoing consultation to ensure alignment with the County Integrated Development Plan (CIDP) and sectoral priorities.

After approval, the county assembly monitors budget implementation and ensures that public funds are used effectively, making the executive accountable for financial management.

#### Engagement with the Senate

The county executive engages with the Senate through: Appearing Before Senate Committees to provide reports and respond to queries about county governance, use of public funds, project implementation, or management of devolved functions.

The Senate County Public Accounts and Investments Committee (CPAIC) is particularly important in overseeing the expenditure of public resources. County executives often appear before this committee to explain financial audit reports and address any concerns raised by the Auditor-General.

#### **E) Risk management**

The county executive is at the formative stage of development of institutional risk management which shall highlight the formal process of risk identification, assessment and treatment of the same.

#### **F) Description of appointment, operation and membership of the audit committee and its charter.**

The Audit Committee of Kericho County was re-appointed in March 2022, and its membership is composed of professionals with expertise in finance, architecture, and governance. The appointment of members follows established public finance management laws and regulations, which require county governments to constitute independent audit committees for effective oversight. Members are selected based on their qualifications, independence, and ability to provide objective advice on risk management, internal controls, and governance.

The Audit Committee operates as an independent body within the Kericho County Government structure, reporting directly to the accounting officers. Its main function is to provide independent appraisal and support regarding risk management, internal controls, governance, and overall accountability. The committee follows a clearly defined charter, which outlines its responsibilities, reporting relationships, and procedures.

The key operational aspects of the Audit Committee include:

Regular Meetings; The committee meets regularly to review financial reports, risk management practices, audit findings, and compliance with regulations.

Review of County Operations; It assesses the internal control systems, audit processes, and performance management systems to ensure they are functioning effectively.

Collaboration with External Auditors; The committee liaises with external auditors to ensure the financial integrity of the county's reports and that audit recommendations are implemented.

Reporting and Oversight; The committee reports to the county's accounting officers and works closely with the County Treasury to ensure that financial and governance standards are maintained.

#### Membership of the Audit Committee

The Audit Committee comprises a chairperson, four members, and a secretary. The diverse membership provides a range of expertise necessary for effective oversight of financial and governance matters.

Chairman: CPA. Dorothy Chepkoech – A Certified Public Accountant (CPA), she leads the committee, ensuring it fulfills its mandate and provides objective oversight.

Members; CPA. Leonard Cheruiyot – A CPA with expertise in financial management. Arch. Segecha Bernard an architect, offering a technical perspective on infrastructure and project oversight. CPA. Kipkirui Mutai – A CPA with experience in internal audit and risk management. CPA. Fernandes Korir A member representing the County Treasury, contributing insights on public financial management and budgetary controls. Secretary M/s Caroline Chepkemai Responsible for the administration and coordination of the committee's activities.

The charter of the Kericho County Audit Committee provides a comprehensive framework for its roles, responsibilities, and scope of work. It mandates the committee to offer independent oversight and assurance to the county's accounting officers. The key roles as defined by the charter include:

Independent Appraisal, provide assurance that financial and non-financial internal controls, as well as risk management systems, are operating effectively and reliably.

Financial Reporting Integrity: Review the financial reporting functions of the county government to ensure accuracy, transparency, and integrity.

Performance Monitoring: Monitor the effectiveness of performance management systems and ensure that performance information aligns with county objectives.

Liaison with External Auditors: Facilitate communication between county management and external auditors, ensuring the county addresses audit findings and recommendations.

Oversight of Audit Recommendations: Ensure the effective implementation of recommendations from both internal and external audits.

Compliance and Ethical Governance: Monitor the county's compliance with legislative and regulatory requirements, promoting a culture of ethical behaviour and lawful governance.

### **G) Compliance**

The legal framework governing Kericho county operations is primarily outlined in the Constitution of Kenya (2010), along with specific Acts of Parliament and county-specific legislation. The county executive operates under the principles of devolution, which ensures that counties have autonomy in managing their own affairs while remaining subject to national oversight. Chapter Eleven (Devolved Government), which establishes counties and provides for their structures, powers, and functions. Article 189, which outlines the principles of cooperation between national and county governments. The county executive ensures that county operations adhere to these constitutional provisions.

The County Governments Act, 2012 provides the framework for county governance. It outlines the responsibilities of the county executive and the county assembly, procedures for public participation, and the relationship between the county and national governments. The county executive must ensure that all county policies, projects, and budgets are developed and implemented in compliance with this act. This includes adhering to transparency and accountability measures, such as public consultations and participatory budgeting.

The Public Finance Management (PFM) Act, 2012 establishes guidelines for managing public finances at both national and county levels. County executives are responsible for developing budgets, managing county funds, and ensuring that resources are used effectively and

transparently. Compliance with this act involves submitting annual financial reports, budget proposals, and undergoing audits by the Controller of Budget and the Auditor-General to ensure public funds are properly used.

Under the Intergovernmental Relations Act, 2012, The county executive ensures cooperation with National Government Agencies and other counties through intergovernmental forums. The Council of Governors plays a key role in advocating for county interests, and the county executive must ensure that the county complies with national directives, policies, and coordination agreements.

Kenya's Vision 2030 strategy outlines National development goals. County governments align their development plans with this vision by focusing on economic growth, social welfare, and infrastructure development. Compliance involves aligning county policies with national development priorities. In addition, sector-specific laws—such as those governing health, agriculture, and education—affect county responsibilities. The county executive ensures compliance with these laws to deliver services effectively in sectors that have been devolved to counties.

County assembly of Kericho have enacted laws addressing issues such as county revenue collection, land use, local economic development, and public service delivery. The county executive ensures that all operations comply with these local laws and that they are implemented in a way that reflects the unique needs and priorities of the county. This includes enforcing by-laws, local taxation policies, and service delivery standards.

County Assembly have played a critical role in providing oversight. The county executive have submitted plans, budgets, and reports to the assembly for approval. This has ensured that the executive is held accountable for the use of public resources and the implementation of development plans.

The Independent bodies such Office of the Auditor-General, Controller of Budget, commission of revenue allocation and Ethics and Anti-Corruption Commission (EACC) have ensured that county government have complied with financial, legal and ethical standards. The county executive have cooperated with these institutions to uphold transparency and accountability.

Public participation is a core requirement under the Constitution and the County Governments Act. The county executive always involves citizens in decision-making processes, especially when developing the county's budget and strategic plans. Regular forums, public hearings, and the dissemination of information to the public ensure compliance with laws that require citizen engagement in governance.

#### **4. Foreword by the CECM Finance and Economic Planning**

The County Government of Kericho's financial statements for the year ended 30th June 2024 highlights the county's role within Kenya's devolved governance system, established by the Constitution of Kenya, 2010. Revenue raised nationally is shared between the National and County Governments, with Kericho's share determined annually through the County Allocation of Revenue Act (CARA). The money raised is shared within the county functions as;

Key functions include county planning and development, particularly related to land, housing, and urban development. Counties are responsible for agriculture, including crop and animal husbandry, fisheries, and ensuring food security. Health services, such as county hospitals, public health, and sanitation, fall under their mandate, along with early childhood education, pre-primary education, and vocational training. Counties manage trade development, including local markets, fair trade practices, and regulation of cultural activities, public entertainment, and public amenities. Additionally, county governments oversee public transport, county roads, and street lighting.

Further legislation enacted since the 2010 Constitution has expanded and clarified these roles. For example, the County Governments Act, 2012 provided detailed guidelines on how counties should plan and manage development, including public participation requirements. The Public Finance Management Act also laid out clear frameworks for managing county resources to ensure transparency and accountability. Counties are also responsible for disaster management and environmental conservation, including natural resource management. The Urban Areas and Cities Act expanded their role in managing urban centres, promoting sustainable urbanization. Through devolution, counties have been tasked with improving local service delivery, and this has been supported by various legislative frameworks that continue to refine their roles, ensuring a clearer distribution of functions between national and county governments.

#### **Financial Performance**

##### ***a) Revenue***

In the last financial year, revenue sources underperformed relative to projections. The Equitable Share achieved 92% of its target, while Own Source Revenue (OSR) met only 79% of its

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projection. Donor Grants showed a significant shortfall, achieving just 19% of the projected amount. See table 1A:

Table 1A: Revenue Performance (Last Financial year)

Financial Years		Equitable Share (Kes..Millions)	Conditional Grants (GoK) (Kes..Millions)	Donor Grants (Development Partners) (Kes..Millions)	Own Source Revenue (Kes..Millions)	Other Sources (specify) (Kes..Millions)	Cumulative
FY 2023/24	Projection	6,703	81	618	1,066		8,468
	Actual	6,166	81	119	841		7,207
	% Performance	92%	100%	19%	79%	0%	85%

Source: County Treasury

Table 1B: Revenue Performance (Last 5 years overall)

Financial Years		Equitable Share (Kes..Millions)	Conditional Grants (GoK) (Kes..Millions)	Donor Grants (Development Partners) (Kes..Millions)	Own Source Revenue (Kes..Millions)	Other Sources (specify) (Kes..Millions)	Cumulative
FY 2019/20	Projection	5,380	200	921	512	-	7,013
	Actual	4,917	313	500	394	-	6,124
	% Performance	91%	157%	54%	77%	0%	87%
FY 2020/21	Projection	5,380	314	672	654	-	7,020
	Actual	5,843	162	707	595	-	7,307
	% Performance	109%	52%	105%	91%	0%	104%
FY 2021/22	Projection	6,430	203	511	494	-	7,638
	Actual	5,916	0	418	693	-	7,027
	% Performance	92%	0%	82%	140%	0%	92%
FY 2022/23	Projection	6,430	8	479	1,019	-	7,936
	Actual	6,430	8	416	501	-	7,355
	% Performance	100%	100%	87%	49%	0%	93%
FY 2023/24	Projection	6,703	81	618	1,066		8,468
	Actual	6,166	81	119	841		7,207
	% Performance	92%	100%	19%	79%	0%	85%
Totals	Projection	30,323	806	3,201	3,745	0	38,075
	Actual	29,272	564	2,160	3,024	0	35,020
	% Performance	97%	70%	67%	81%	0%	92%
	% ration	84%	2%	6%	8%		

Source: county treasury

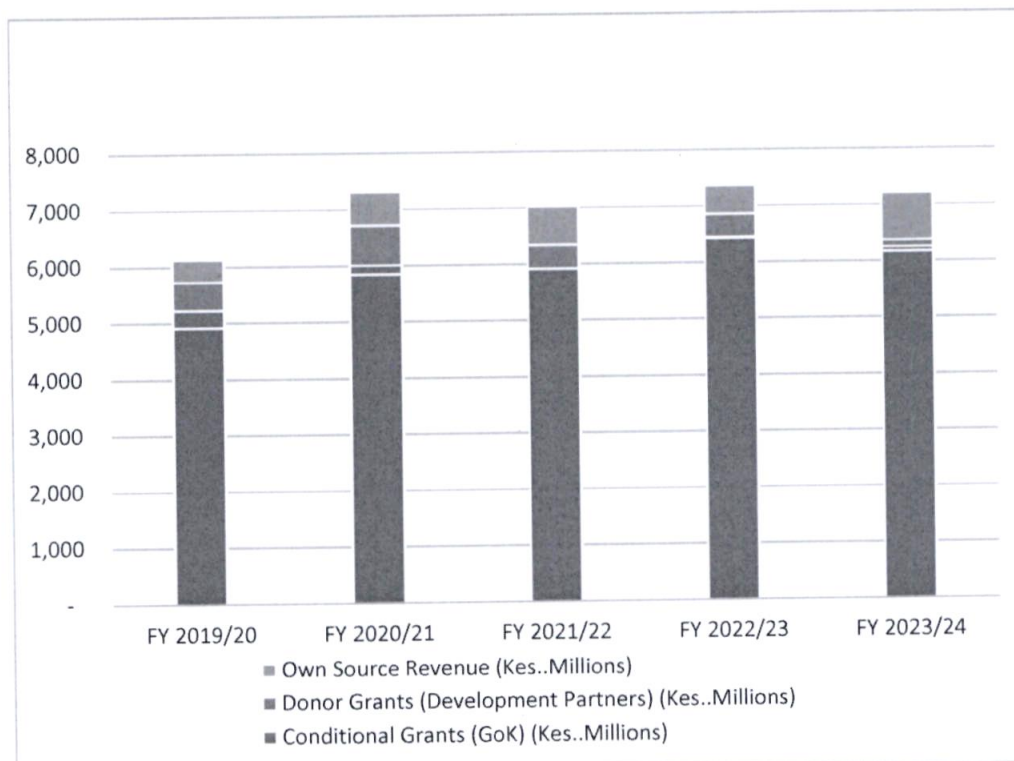


Figure 2: actual revenue performance (5yrs)

The county's revenue performance from FY 2019/20 to FY 2023/24 shows varied results across key income sources, including Equitable Share, Conditional Grants (GoK), Donor Grants, Own Source Revenue, and Other Sources.

In the short term, the county's performance fluctuated year by year. In FY 2019/20, overall performance was 87%, with strong Conditional Grants at 157% but significant under-performance in Donor Grants at 54%. FY 2020/21 saw improvement, achieving 104% overall, driven by a 109% realization of Equitable Share and 105% for Donor Grants. However, in FY 2021/22, performance dropped to 92%, primarily due to 0% Conditional Grants, although Own Source Revenue exceeded expectations at 140%. FY 2022/23 was stronger, with 93% overall performance, as Equitable Share achieved 100%, though Own Source Revenue lagged at 49%. In FY 2023/24, performance declined to 85%, mainly due to significant shortfalls in Donor Grants, which only reached 19%, and Own Source Revenue at 79%.

Looking at long-term performance, Equitable Share has been a consistent and reliable revenue source, achieving 97% of its cumulative projection. Conditional Grants, however,

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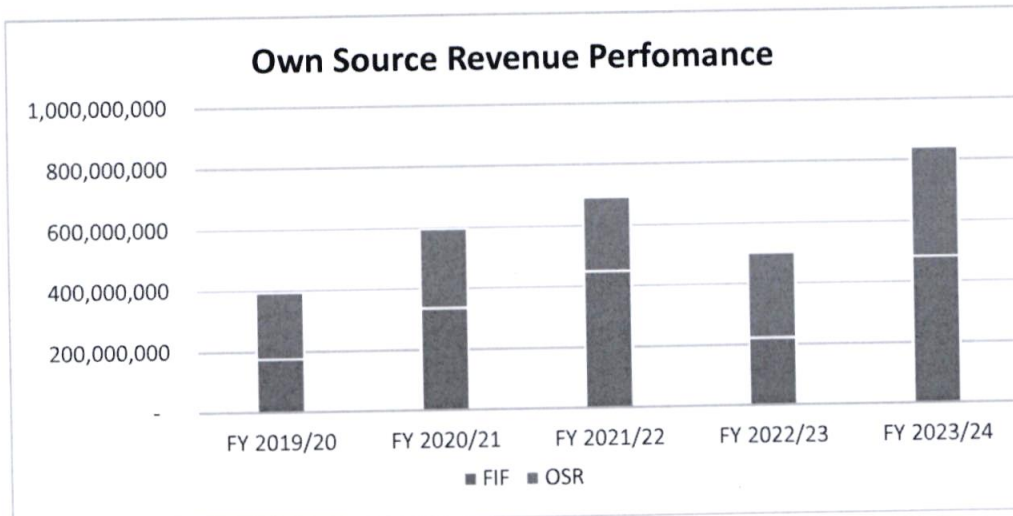
underperformed, reaching only 70%, largely due to no grants received in FY 2021/22. Donor Grants performed even worse, with just 67% of projected amounts realized. Own Source Revenue performed at 81%, showing occasional strong years but generally under-performing projections. Overall, the county achieved 92% of its total revenue projections across the five-year period.

To improve future performance, it is recommended that the county strengthens its efforts to secure Conditional Grants and enhances relationships with Development Partners to boost Donor Grant revenue. Additionally, improving strategies for Own Source Revenue collection will help ensure consistent financial growth and sustainability.

Table 1C: Own Source Revenue Performance (Last 5 years overall)

Financial Years		FIF	OSR	Totals
FY 2019/20	Projection	401,641,000	512,294,000	913,935,000
	Actual	175,461,989	218,591,843	394,053,832
	Variance	-226,179,011	-293,702,157	-519,881,168
	<b>% Performance</b>	<b>44%</b>	<b>43%</b>	<b>43%</b>
FY 2020/21	Projection	374,530,220	279,528,650	654,058,870
	Actual	335,706,478	260,270,175	595,976,653
	Variance	-38,823,742	-19,258,475	-58,082,217
	<b>% Performance</b>	<b>90%</b>	<b>93%</b>	<b>91%</b>
FY 2021/22	Projection	374,530,220	279,528,650	654,058,870
	Actual	448,863,635	244,799,641	693,663,276
	Variance	74,333,415	-34,729,009	39,604,406
	<b>% Performance</b>	<b>120%</b>	<b>88%</b>	<b>106%</b>
FY 2022/23	Projection	634,316,453	385,071,600	1,019,388,053
	Actual	221,147,570	280,206,975	501,354,545
	Variance	-413,168,883	-104,864,625	-518,033,508
	<b>% Performance</b>	<b>35%</b>	<b>73%</b>	<b>49%</b>
FY 2023/24	Projection	536,355,000	530,071,600	1,066,426,600
	Actual	482,263,360	359,664,618	841,927,978
	Variance	-54,091,640	-170,406,982	-224,498,622
	<b>% Performance</b>	<b>90%</b>	<b>68%</b>	<b>79%</b>
<b>Totals</b>	<b>Projection</b>	<b>2,321,372,893</b>	<b>1,986,494,500</b>	<b>4,307,867,393</b>
	<b>Actual</b>	<b>1,663,443,032</b>	<b>1,363,533,252</b>	<b>3,026,976,284</b>
	<b>Variance</b>	<b>-657,929,861</b>	<b>-622,961,248</b>	<b>-1,280,891,109</b>
	<b>% Performance</b>	<b>72%</b>	<b>69%</b>	<b>70%</b>

Source: county treasury



**Figure 3: own source revenue trend (5yrs)**

The county’s Own Source Revenue (OSR) performance from FY 2019/20 to FY 2023/24 shows a mix of under-performance and moderate gains. In the short term, FY 2019/20 saw a significant shortfall, with only 43% of the projected Kshs. 512.29 million collected, resulting in Kshs. 218.59 million. However, OSR improved in FY 2020/21, achieving 93% of the projection, with collections amounting to Kshs. 260.27 million. The performance dipped slightly in FY 2021/22, with OSR at 88%, collecting Kshs. 244.80 million. A more notable decline occurred in FY 2022/23, where only 73% of the projected Kshs. 385.07 million was collected, with actual revenue at Kshs. 280.21 million. This downward trend continued in FY 2023/24, where OSR performance fell to 68%, achieving Kshs. 359.66 million of the projected Kshs. 530.07 million.

In the long term, over the five-year period, the county’s OSR achieved 69% of its cumulative projection, collecting Kshs. 1.36 billion against a projected Kshs. 1.99 billion, resulting in a shortfall of Kshs. 622.96 million. This indicates that OSR consistently underperformed over the period, failing to meet targets in multiple years.

To address this, in the short term, the county should focus on improving its revenue collection strategies, such as reducing revenue leakage, enhancing compliance, and optimizing tax collection systems. For long-term improvement, the county needs to diversify its revenue sources, invest in technology to track collections more effectively, and engage the community to increase compliance. This will ensure a more stable and consistent revenue stream, reducing reliance on external funding sources.

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**B) Expenditure performance**

Total expenditures by end of June 2024 was Kshs. **6,123,097,776** against the revised budget estimates of Kshs. 7.604 billion, falling short of the revised target by Kshs.1.470 billion (81%) as shown in the Table 2 below.

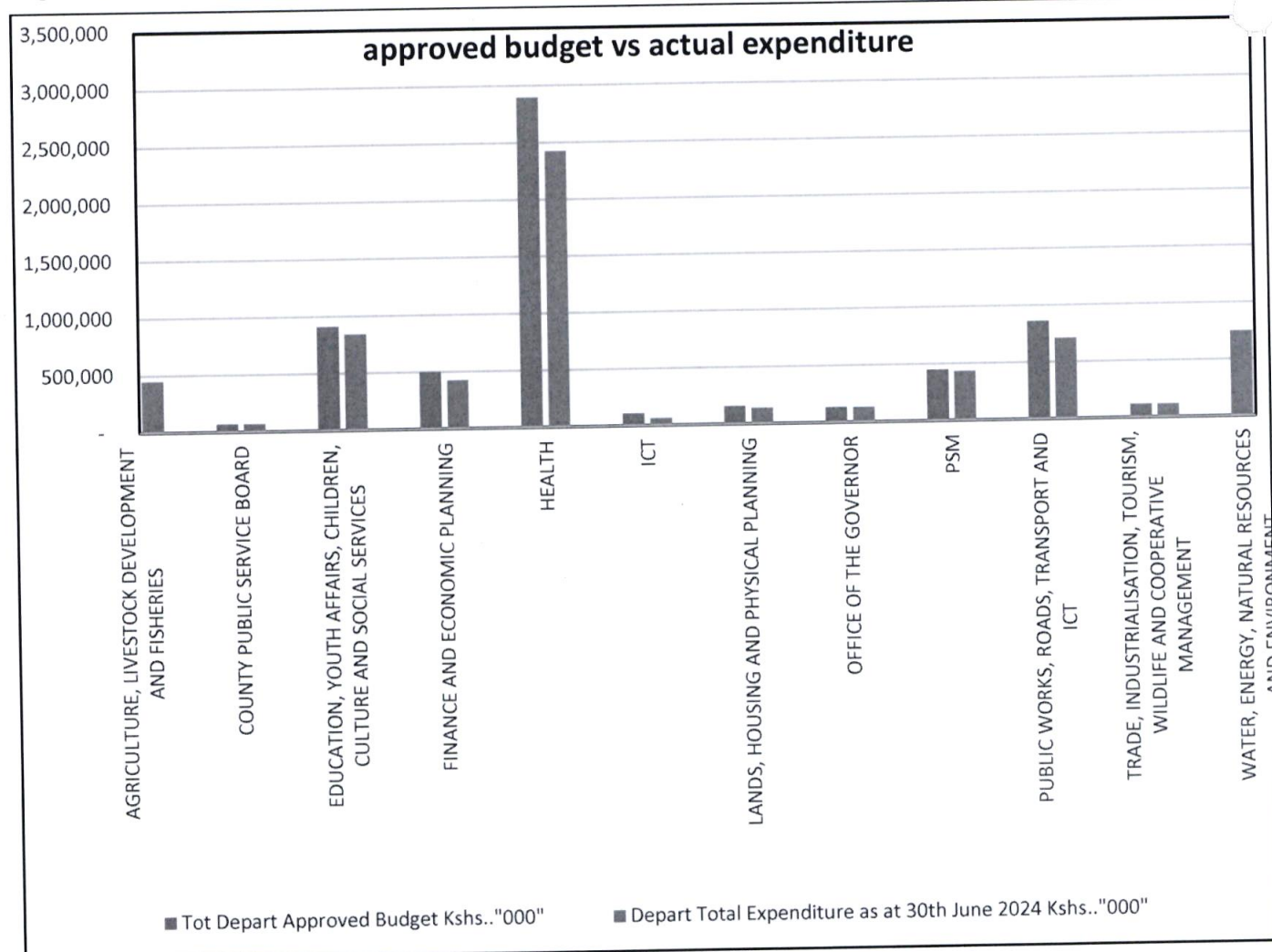
Table 2: budget analysis

Department	Recurrent			Development			Consolidated		
	Estimate (Kshs.."000)	Actual (Kshs.."000)	% Absorption	Estimate (Kshs.."000)	Actual (Kshs.."000)	% Absorption	Estimate (Kshs.."000)	Actual (Kshs.."000)	% Absorption
Lands Housing & Physical Planning	95,943	91,688	96%	59,761	45,013	75%	155,704	136,701	88%
Public Works Roads & Transport	104,819	91,304	87%	753,053	615,331	82%	857,872	706,635	82%
Water Environment Energy & Natural Resources	174,261	157,881	91%	572,570	202,058	35%	746,831	359,939	48%
Agriculture Livestock Fisheries & Cooperative Management	155,249	148,931	96%	511,787	298,751	58%	667,036	447,682	67%
Education Youth Culture & Social Services	730,479	700,738	96%	180,096	141,475	79%	910,575	842,213	92%
Trade, Industrialization And Innovation	59,223	58,012	98%	57,195	54,164	95%	116,418	112,176	96%
Public Service Management	433,870	418,953	97%	13,241	9,744	74%	447,111	428,697	96%
Information Communication & E-Government	58,786	40,505	69%	45,514	22,189	49%	104,300	62,694	60%
Health Services	2,600,210	2,273,799	87%	295,766	149,702	51%	2,895,976	2,423,501	84%
Finance & Economic Planning	292,450	287,777	98%	206,654	136,175	66%	499,104	423,952	85%
Executive Office Of The Governor	134,096	127,269	95%	-	-	0%	134,096	127,269	95%
County Public Service Board	69,612	65,516	94%	-	-	0%	69,612	65,516	94%
	<b>4,908,998</b>	<b>4,462,373</b>	<b>91%</b>	<b>2,695,637</b>	<b>1,674,602</b>	<b>62%</b>	<b>7,604,635</b>	<b>6,136,975</b>	<b>81%</b>

Source: county treasury

The shortfall in OSR collection and non-disbursed equitable share and donor fund led to lower absorption of both recurrent (91%) and development expenditure (62%) by the County Departments. In particular, under-performance by the development vote was occasioned late releases of funds from exchequer.

Figure 1: expenditure analysis



Source: county treasury

**Expenditure by Function (Recurrent)**

The aggregate budget absorption of recurrent budget stands at 91% of which kshs. 4.462 Billion was spent against a recurrent budget of kshs. 4.908 Billion. Overall, the county absorbed 91% of its recurrent budget, indicating efficient use of funds for day-to-day operations. Several departments, such as Education Youth Culture & Social Services, Agriculture Livestock Fisheries & Cooperative Management, and Public Service Management, achieved close to full absorption, while others like Information Communication & E-Government lagged behind with a lower absorption rate of 69%. see table 2

**Expenditure by Function (Development)**

In the period, the development vote was absorbed to the tune of kshs. 1.674 Billion against a budget of kshs. 2.695Billion representing 62%. The department of roads had the highest expenditure at kshs.615.331 million against a budget of kshs.753.053 million with an absorption of 82% . Likewise, the department of ICT and water had the least absorption having spent kshs.22.189Million and kshs.202.058Million against a budget of kshs.45.514Million and kshs.572.570Million representing a performance of 49% and 35% respectively. **see table 2**

When combining both recurrent and development expenditures, the county achieved an overall absorption rate of 81%, which is commendable. However, the low absorption of development funds highlights an area of concern, suggesting delays or inefficiencies in executing capital projects. Moving forward, improving the absorption of development funds, especially in key sectors, will be critical for the county's financial management.

**Table 3: Expenditure analysis under economic classification.**

Economic Classification	Approved 2023/2024 Budget kshs..."000"	Actual Expenditure as At 30th June 2024 kshs..."000"	Variance	Budget Execution Rate	% Of Budget Vote Line To Total County Budget
Compensation To Employees	3,176,042	3,187,074	-11,032	100%	42%
Use Of Goods and Services	982,107	775,426	206,681	79%	13%
Acquisition Assets	1,753,583	1,331,707	421,876	76%	22%
Capital Transfer	890,810	544,547	156,171	44%	12%
Current Transfers	752,094	226,333	178,628	50%	10%
Social Benefits	31,008	42,120	(17,163)	80%	1%
Other Payments	19,000	15,890	3,110	100%	0%
<b>Totals</b>	<b>7,604,644</b>	<b>6,123,097</b>	<b>1,481,547</b>	<b>80%</b>	

Further under economic classification, the expenditure performance for the 2023/2024 financial year shows an overall budget execution rate of 80%, with Kshs. 6.08 billion spent out of a total budget of Kshs. 7.6 billion, resulting in an underspend of Kshs. 1.5 billion. Employee

compensation was fully utilized, exceeding the budget by Kshs. 29.9 million and accounting for 42% of the total budget. In contrast, the use of goods and services had an execution rate of 83%, reflecting a Kshs. 162.8 million underspend, which may indicate cost-saving measures or inefficiencies. Asset acquisition lagged significantly at 72% execution, leading to an underspend of Kshs. 473.4 million, while capital transfers performed poorly at only 44%, underspending by Kshs. 502.4 million. Current transfers saw a 54% execution rate, indicating a 46% underspend due to possible disbursement inefficiencies. Social benefits managed a 78% execution rate but still left Kshs. 20.9 million unspent. Financial assets were fully utilized, reflecting effective management. Overall, while the county achieved a commendable 80% execution rate, significant underspending in development areas highlights the need for improved efficiency in fund distribution and project implementation to support long-term growth and infrastructure development. **See table 3**

#### **Flagship projects.**

The county's flagship projects are poised to significantly enhance local services and infrastructure upon completion. The construction and equipping of the theatre at Ainamoi Health Centre, currently 85% complete with an allocation of Kshs. 12.9 million for finalization, aims to relieve congestion at the County Referral Hospital and upgrade the facility to a Sub-County Hospital, improving healthcare access for residents. The Kaitui Trauma and Emergency Centre, funded at Kshs. 9.2 million, will enhance emergency response capabilities along the accident-prone Kericho-Kisumu Highway, contributing to life-saving interventions. The Kimologit water supply project, with an investment of Kshs. 186.2 million and 90% completion, will address perennial water shortages for approximately 700 households, promoting better health and quality of life. Similarly, the Kapkures Water Supply Project, currently at 40% completion with a budget of Kshs. 87.4 million, will ensure reliable water access for residents in Chilchila Ward. The rehabilitation and tarmacking of minor roads in Londiani town, 90% complete at a cost of Kshs. 224.7 million, aims to enhance economic activities and attract investments by improving transport infrastructure. Finally, the modern market at Sondu, nearing completion with an allocation of Kshs. 52 million, is expected to boost county revenue by 10% annually while providing a conducive environment for SMEs. Collectively, these projects will not only enhance service delivery but also foster economic growth and improve the overall quality of life for the community once operational.

### **Value for money**

Evaluating value-for-money achievements of a county government involves assessing the efficiency and effectiveness of how public funds are used to deliver desired outcomes. This includes analysing budget execution, financial management, and whether actual expenditures align with approved budgets, indicating prudent use of resources. Cost savings, if achieved without compromising service quality, are a positive indicator. Reports should also highlight the impact of government programs on service delivery and social outcomes, such as improvements in infrastructure, healthcare, or education. Achievements can be measured through economic growth, poverty reduction, and public satisfaction, demonstrating whether investments deliver tangible benefits. Sustainability of projects and smart public-private partnerships further indicate strategic financial management. Transparency in reporting and strong anti-corruption measures also play a critical role, allowing for public scrutiny and ensuring that funds are used efficiently. Overall, a county's value-for-money achievements are determined by how well it maximizes the impact of its expenditures for long-term public benefit.

### **Challenges and the outlook**

The county faces several implementation challenges in achieving its strategic objectives, including inadequate budget allocation, inefficient resource utilization, and capacity constraints in executing complex projects. Delays in procurement, political interference, and gaps in revenue collection also hinder progress. Moreover, low public participation and climate-related risks can further derail planned initiatives. Looking to the future, the county's budget for the coming year prioritizes infrastructure, healthcare, education, and economic growth, with significant investments in roads, water supply, and energy projects. The county also aims to enhance revenue collection through modernized systems and plans to leverage public-private partnerships for larger projects. Strategic goals include improving food security through agricultural modernization and expanding healthcare and education services. While the outlook is positive, the success of these initiatives will depend on overcoming the existing challenges, ensuring transparency, and engaging stakeholders effectively.

### **Key risks and mitigation measures**

The county faces several key risks that could impact financial stability and service delivery, alongside corresponding mitigation measures. Financial mismanagement, including misuse of public funds, is addressed by strengthening internal controls, conducting regular audits, and enhancing staff training on financial management practices. To combat revenue collection shortfalls, the county plans to implement automated revenue systems, raise public awareness about tax compliance, and diversify revenue sources. Corruption and fraud risks are mitigated through whistle-blower protection policies, robust anti-corruption measures, and transparent procurement processes. Compliance with regulatory requirements is ensured via regular audits and legal training for staff. To manage debt effectively, the county will establish a clear debt management policy and focus on improving revenue collection. Project implementation delays will be minimized through careful planning, monitoring, and contractor oversight. Inadequate disaster preparedness is addressed by developing comprehensive response plans and educating the public. Staffing challenges are tackled with ongoing training and effective recruitment strategies. Political instability is managed through stakeholder engagement and strong governance frameworks, while public health and environmental risks are mitigated by investing in healthcare infrastructure and environmental conservation programs. Collectively, these measures aim to enhance the county's financial health and ensure efficient service delivery.

### **Way Forward for Kericho County**

1. **Enhance Coordination:** Establish close linkages among departments and a coordination team to ensure effective service delivery and prevent project duplication.
2. **Strengthen Legal Framework:** Enact necessary policies, laws, and regulations to support the implementation of county programs and projects, ensuring public engagement to minimize conflicts.
3. **Conduct Feasibility Studies:** Perform thorough feasibility studies, including boundary verifications, to eliminate disputes related to project sites.
4. **Invest in Innovation:** Prioritize research, development, and innovation to drive county growth and efficiency.
5. **Improve Project Management:** Implement robust Monitoring and Evaluation (M&E) systems and initiate procurement processes early to ensure timely and effective project execution.

6. Enhance Human Resource Management: Strengthen HR management and development by issuing clear policies and guidelines, and promoting diversity in public service, adhering to the two-thirds gender rule, and including persons with disabilities, minorities, and marginalized communities.

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## 5. Statement of Performance against County Predetermined Objectives

### Strategic development objectives for Kericho County

The Kericho County's CIDP 2023-2027 has identified Seven key strategic development objectives across the departments. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III. The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Kericho County's CIDP are:

	Strategic Objective	Key Focus Areas
1	Economic Growth and Resource Management	Mobilize and allocate financial resources effectively.
		Promote trade, tourism, and cooperative societies.
		Enhance income diversification and environmental sustainability.
		Strengthen disaster management.
2	Agriculture and Livestock Development	Increase productivity, commercialization, and competitiveness in agriculture and livestock.
		Improve practices in nutrition, disease management, and pest control.
3	Health and Community Well-being	Improve health outcomes and reduce preventable diseases.
		Enhance socio-economic empowerment and psycho-social support.
		Promote sports and talent development.
4	Education and Skills Development	Enhance access to quality education and technical training.
5	Cultural and Environmental Preservation	Preserve cultural heritage and manage environmental resources sustainably.

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	Strategic Objective	Key Focus Areas
6	Infrastructure Development	Develop efficient urban management and improve housing and settlement environments.
		Provide effective road networks and ensure safe, orderly transportation.
7	Communication and Service Delivery	Modernize communication infrastructure and service delivery systems.
		Ensure citizens have access to reliable information and quality services.

S/No	Strategic Objective (High-Level)	Sub-objective	Indicator (Specific, Measurable, Achievable, Relevant, Time-bound)	Targeted Outcome	Performance/Progress Since CIDP Inception
1	Provide quality physical infrastructure in the County	Construction, Rehabilitation, and Maintenance of County Roads	Km of roads constructed or maintained; target: 1,874 km by 2025	1,874 km	Early planning & political will; ongoing
		Water and Sewerage Infrastructure Development	Number of water/sewerage projects completed; target: 100 projects by 2025	100 projects	81 projects completed
		ECDE Infrastructure Development	Number of ECDE classrooms built or renovated; target: 366 by 2025	366 classrooms	74 classrooms completed
		Health Infrastructure Development	Number of health facilities constructed/renovated; target: 40 by 2025	40 facilities	Ongoing
		Maintenance of County Residential and Non-Residential Facilities	Number of county buildings maintained; target: 12 by 2025	12 buildings	Ongoing
		Tea Buying Centres Construction and Renovation	Number of centres constructed or renovated; target: 18 by 2025	18 centres	19 centres completed
2	Education and Skills Development	Employment of ECDE Teachers, Instructors, and Social Workers	Number of staff employed/confirmed; target: 576 by 2025	576 staff	Ongoing

		County Bursary and Scholarship Scheme Distribution	Number of students receiving bursaries/scholarships; target: 21,482 students annually	21,482 students	On target
3	Agriculture and Livestock Development	Farmers Training on Food and Nutrition Security	Number of farmers trained; target: 2,000 farmers trained annually	2,000 farmers	Ongoing
		Provision of Tea, Coffee & Pyrethrum Seedlings	Number of seedlings distributed; target: 500,000 seedlings distributed by 2025	500,000 seedlings	Ongoing
		Animal Health and Disease Control Program	Number of doses procured and distributed; target: 250,000 doses annually	250,000 doses	Ongoing
		Livestock Breed Improvement	Number of bull/buck semen doses procured; target: 40,000 doses annually	40,000 doses	Ongoing
4	Health and Community Well-being	Family Planning Services (RMNCH)	Percentage of women receiving family planning services; target: 90% coverage by 2025	90%	83.6% coverage
		Immunization Services	Percentage of fully immunized children; target: 95% by 2025	95%	86.6% coverage
		Primary Health Facility Utilization	Outpatient utilization rate; target: 2.2 visits per capita annually	2.2 visits per capita	Ongoing
		Community Health Interventions (Level 1)	Number of community health volunteers enrolled; target: 400 volunteers by 2025	400 volunteers	Ongoing
5	Economic Growth and Resource Management	Provision of Affordable Credit Facilities (Enterprise Fund)	Number of enterprises receiving affordable credit; target: 100 enterprises annually	100 enterprises	Ongoing
		Market Construction and Renovation	Number of markets constructed or renovated; target: 10 by 2025	10 markets	Ongoing
		Stormwater Drainage Development and Maintenance	Number of stormwater drainage systems developed/maintained; target: 6 by 2025	6 systems	Ongoing
		Revenue Mobilization	Amount of own source revenue collected; target: Kshs 1.2 billion annually by 2025	Kshs 1.2 billion	Kshs 841 million collected in FY 2023/24

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Below we present the progress made in attaining the objectives of the CIDP (2023-2027) for County

Program me	Sub-Program me	Objective	Performan ce Indicator	Baseli ne (30th June 2023)	Annual Targets(% , KM, No. HH) A	Annual Achievem entsB	Variance between target and achieveme nts (C=B-A)	Remarks(Reaso ns for under-performance/ Over performance
					2023/2024	2023/2024		
County Access Roads	Rehabilitat ion and routine maintenanc e of access roads	To provide improved access to areas that were previously difficult to reach.	No. of Kms of County feeder roads Maintained	400	300	192.1	-107.9	<ul style="list-style-type: none"> <li>Less roads requiring maintenance were captured in the ADP</li> </ul>
	Opening of new access roads	To provide improved access to areas that were previously difficult to reach.	No. of Kms of County feeder roads Opened	300	300	349.0	49.0	<ul style="list-style-type: none"> <li>More new roads captured in the ADP.</li> <li>Availability of funds.</li> </ul>
Drainage Structures and other infrastru ctural Civil Works	Design and Constructi on of Bridges and Drainage Structures	To increase Connectivi ty within Sub-Counties	No. of box culverts and Drainage Structures designed and constructed	30	25	14	-11	<ul style="list-style-type: none"> <li>Insufficient funds</li> </ul>
	Design and Constructi on of Bridges	To ease access and Connectivi ty within Sub-Counties	No. of Bridges Designed and Constructed	14	3	0	0	<ul style="list-style-type: none"> <li>Availability of funds</li> </ul>
	Design and Constructi on of foot Bridges	To ease access and Connectivi ty within Sub-Counties	No of Footbridges Designed and Constructed	7	2	1	-1	<ul style="list-style-type: none"> <li>Insufficient funds</li> </ul>
Program me	Sub-programm e	Objective	Performan ce Indicator	Baseli ne (30th June 2023)	Projected Annual Targets (% , KM, No.HH) (A)	Actual Annual Achievem ents as at 30th June 2024 (B)	Variance between target and achieveme nt C= (B-A)	Remarks (reasons for underperforman ce/ Over performance

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					2023/2024	2023/2024			
<b>Water Resources Management</b>	Regulated water Supply	To increase access and availability of safe and adequate water	% reduction for unaccounted for water.	49					
					4	0	(4)		
<b>Water and Sewerage Infrastructure Development</b>	Enhance access to potable water for all county residents. Rainwater harvesting	To increase access and availability of safe and adequate water	% of rural household with access to potable water	38				Attributed to Increased last mile connectivity	
					40	41	1		
			% of urban household with access to potable water	66					Inadequate funding
					69	66	0		
			No of households connected to a sewage system in urban areas	5300	100	0	(100)		Inadequate Resource mobilisation
		No. of Households with access to water from Rainwater infrastructure (dams/pans)	500	400	0	(400)	Inadequate Funding		
<b>Alternative Energy Technologies</b>	Policy development on Energy	To facilitate and promote uptake of green energy to ensure environmental sustainability	No. of policy document developed and implemented	1	1	1	0	County Energy Plan Developed	
	Alternative Energy Technologies	To facilitate and promote uptake of green	Proportion of population accessing water with	13	17	6	11		

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		energy to ensure environmental sustainability	solar systems					
<b>Solid Waste Management</b>	Rehabilitation of dumpsites	Improvement of solid waste management infrastructure and services in the county	Number of dumpsites Rehabilitated to create more space for dumping	2	2	2	0	
	Outsource streets, market, drainage cleaning, and collection services through management contracts	Ensure a Clean healthy and safe environment by increasing service provision in garbage collection	Number of Zones mapped and covered under outsourced management contracts Garbage collection complaints reduced by 30%	7	7	12	5	Garbage collection complaints were reduced by 30 attributed by sub-contracting more zones for the provision of garbage collection
<b>Environmental Protection and Management</b>	Environmental Education, Monitoring, Compliance and Enforcement	Reduced Pollution-related nuisances and complaints about waste management practices	Number of sensitization forums on environmental clean-up exercises to enhance waste recycling and segregation	66	12	9	(3)	Inadequate budget allocation from the county. All the exercises done were from CSRs in collaboration with institutions
		Reduced noise pollution-related nuisances and complaints	Number of Noise meters procured to reduce nuisance from noise pollution	1	1	0	(1)	Inadequate budget allocation

	Watershed Management and rehabilitation of degraded sites	Restore, protect, and conserve degraded sites	Number of the sites/wetlands/farlands rehabilitated to reduce encroachment	21	6	2	(4)	Inadequate budget allocation
<b>Promotion of Forest Conservation and Protection</b>	Afforestation and re-afforestation	Sustainably Manage, Restore, and Rehabilitate degraded sites	% of tree cover achieved	2,028,750 0.8%	50,000 0.02%	24,100 0.01%	25,900 0.014%	Good planning and budgeting in collaboration with KFS
		Increase tree seedling production	No. of tree nurseries established	1	1	0	(1)	Ongoing yet-to-be-operational
	Schools Greening Program	Improve tree cover in schools	% of Schools' tree cover achieved	165	30	20	(10)	
	Forest extension services/ Capacity building	Promote sustainable agriculture and improve vegetation cover	Farmers trained in agroforestry programs	0	3,000	0	(3,000)	Inadequate budget allocation Not Implemented
<b>Climate Change Action</b>	Financing Locally Led Climate Change Actions	Build resilience against climate change vulnerability shocks in Key sectors	No. of Policy documents reviewed	3	3	0	(3)	Inadequate budget allocation
			CCU staff trained on policy budgeting and planning	27	17	23	6	Proper planning and budgeting
			No. of CCC Planning Committee members trained	12	14	29	15	Proper planning and budgeting
			No. of CC ward committee members trained	0	270	270	0	Proper planning and budgeting

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			No. of public sensitization forums	0	30	30	0	Proper planning and budgeting
Programme	Sub-programme	Objective	Performance Indicator	Baseline (30th June 2023)	Projected Annual Targets (% , KM, No. HH) (A)	Actual Annual Achievements as at 30th June 2024 (B)	Variance between target and achievement C= (B-A)	Remarks (reasons for underperformance/ Over performance)
					2023/2024	2023/2024		
Preparation of GIS based Land Information System	Upgrading of the GIS Lab	To map out county resources	No of softwares updated	1	1	1	0	Availability of resources and timely planning of the procurement process
Survey of County owned property	Survey of market centres	To safeguard county land against encroachment	No of Market centres surveyed	3	3	2 (One is ongoing)	1	Delay in implementation of the project.
Maintenance of county Owned residential and non-residential facilities	Renovation of County owned residential and non-residential houses	To provide adequate non-residential and residential facilities	No of county residential and non-residential houses renovated	11	10	9 (One is ongoing)	1	The ongoing project was set to be undertaken within two financial years
Physical Planning of towns and market centres	Preparation of development plans	To provide for optimal land use	Security of tenure	5	4 (Sosiote, Kalyet, Kapkatet & Lavington)	1	4	Inadequate resources (planned resources were 20m against an allocation of 3m)
Programme	Sub-programme	Objective	Performance Indicator	Baseline (30th June 2023)	Projected Annual Targets (% , KM, No.HH) (A)	Actual Annual Achievements as at 30th June 2024 (B)	Variance between target and achievement C= (B-A)	Remarks (reasons for underperformance/ Over performance)
					2023/2024	2023/2024		
Industrial Crops Development Program	Construction and renovation of tea buying Centre	To Increase the proportion of household	Proportion of HH accessing the tea	42900 HH 60%	53400HH= 100%,	52500HH = 98.3%	900HH= 1.7%	Target achieved because of adequate budget allocation

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		s (HH) with access to a tea-buying center	buying centre					
	Procurement and distribution of Coffee seedlings	Increase the acreage under coffee cultivation	Acreage under coffee cultivation	160 acres	200 acres	200 acres	0	Target achieved because of early planning
	Procurement and distribution of tea seedlings	Increase the acreage under tea cultivation	Acreage under tea cultivation	100 acres	50 acres	41.8 acres	9.2 acres	Target not achieved because of Constraints in budget allocation
	Procurement and distribution of pyrethrum splits and seeds	Increase the acreage under pyrethrum cultivation	Acreage under pyrethrum cultivation	76	56	57	1	Target not achieved because of Constraints in budget allocation
Horticulture crop development	Procurement and distribution of avocado seedlings	Increase the acreage under avocado cultivation	Acreage under avocado cultivation	37	74	70	4	Target not achieved because of Constraints in budget allocation
Livestock improvement, feeds, and product processing	Procurement and supply of day-old chicks to poultry common interest groups.	To enhance capacity building and transfer of improved production technologies for adoption by poultry common interest groups	No of poultry common interest groups trained and equipped with inputs of day old chicks and starter feeds	450	372	312	(60)	Target not achieved because of budget deficit
	Procurement and supply beehives to common interest groups.	To enhance capacity building and transfer of improved production technologies for	No of bee keeping common interest groups trained and equipped with beehives and honey	60 CIGs	60 CIGs	28 CIGs	32	Target was not achieved because of inadequate budget allocation

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		adoption by bee keeping common interest groups	processing equipment					
Livestock pests and diseases control programme	Procurement and supply of livestock vaccines and acaricides	To reduce notifiable livestock disease incidence rates, and improve accessibility to livestock markets	livestock disease incidence rates and all year accessibility to livestock markets	Cumulative disease incidence of 38%	Cumulative disease incidence of 10%	Cumulative disease incidence of 20%	(10%) deficit	Constraints in budget allocation For the procurement of livestock vaccines and acaricides
Livestock breeds improvement program	Procurement and supply of livestock bull semen	To improve the proportion uptake of livestock breeding technologies for the genetic improvement of the dairy herd through established dairy cooperative societies	Proportional uptake of livestock Artificial breeding technologies to the dairy herd through established dairy cooperative societies	50% of the dairy herd attached to dairy cooperatives uptake livestock artificial breeding technologies	70% of the dairy herd attached to dairy cooperatives uptake livestock artificial breeding technologies	55% of the dairy herd attached to dairy cooperatives uptake livestock artificial breeding technologies	(15%) deficit	Constraints in budget allocation
Veterinary public health	Construction of new, and rehabilitation of existing livestock abattoirs	To improve access to hygienic and environmentally compliant livestock abattoirs for wholesome meat processing for human consumption	Proportion of meat outlets/ butchers utilizing hygienic and environmentally compliant livestock abattoirs	70%	100%	70%	(-30)	Constraints in budget allocation
Fish production	Procurement and	To enhance	The number of fish	90	100	83	18	Target was not achieved because

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n and productivity	supply of fish feeds to farmers.	capacity building and transfer of improved production technologies for adoption by fish farmer	farmers trained on improved production technologies.					inadequate budget allocation
Cooperative Promotion and Development	Procurement of pulper machines, construction of coffee parchment stores and drying tables	To improve post-harvest processing and storage efficiency for coffee farmer groups and improve the quality and marketability of coffee.	The number of coffee farmers whose produce has demonstrated improved quality grades, and the increase in the volume of coffee sold at premium prices due to enhanced quality.	21,000 members	8,000 members	5,000 members	3,000 members	Target was not achieved because inadequate budget allocation
Programme	Sub-programme	Objective	Performance Indicator	Baseline (30th June 2023)	Projected Annual Targets (% , KM, No.HH) (A)	Actual Annual Achievements as at 30th June 2024 (B)	Variance between target and achievement C= (B-A)	Remarks (reasons for underperformance/ Over performance)
					2023/2024	2023/2024		
Education Sponsorship	Bursary Awards	To improve access, retention and completion in education and training	- No. of students benefiting	28,350	42,000	47,715		-Increased budgetary allocation
	VTC Sponsorship	To improve access, retention and completion rates in Vocational	-Increase in VTCs' enrolment	0	3000	1,975	(1025)	- County target was Exceeded, however, there were Budgetary Constraints on the side of the partner hence

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		training among needy and deserving youths in Public Vocational Training Centres within Kericho County.						didn't fulfil its target.
Early childhood development education (ECDE)	ECDE Infrastructure	To improve access and quality of learning.	No. of new and modern classrooms constructed and utilized.	766	42	27	(13)	-Lack of capacity amongst some contractors.  -Lengthy procurement process delayed commencement of works.
		To improve sanitation	No. of ablution blocks constructed	658	45	39	(9)	
Vocational Training Centres (VTCs)	VTC Infrastructure	To improve access and quality of technical training	No. of twin workshops constructed	1	4	4	0	-Good capacity of the Contractors
	VTC Development Grants	To improve access and quality of technical training	No. of Vocational Training Centres benefitted	12	12	12	0	-Timely disbursement
Development of library services	Development of Library Services	To bring information service close to the people	No. of Branded Chairs Purchased	0	100	100	0	-Efficient Procurement Process
	Building, renovation and equipping of libraries	To increase literacy, promote research and Library use in the County.	No. of Libraries Refurbished / Renovated	0	1	1	0	
Culture and Arts Development	Preservation of indigenous knowledge	To celebrate Cultural Heroes	No. of Celebrations	0	1	1	0	

		To construct a cultural satellite Museum for displaying and preserving cultural artefacts	No. of Satellite Museums Constructed	0	1	1	0	Phase I (Skeleton Structure) complete. Phase II (Finishing and Equipping) pending.
Social Services	Social protection	Promote socio-economic empowerment and psychosocial support for persons with disability in the community within the county.	No. of PWDs Supported with assistive devices	1500	383	383	0	

Programme	Sub-programme	Objective	Performance Indicator	Baseline (30th June 2023)	Projected Annual Targets	Actual Annual Achievements	Variance between target and achievement C=(B-A)	Remarks (reasons for underperformance/ Over performance)
					(%, KM, No.H) (A)	as at 30th June 2024 (B)		
					2023/2024	2023/2024		
Preventive and Promotive Health Services	HIV	To accelerate reduction of the burden of communicable conditions	Proportion HIV+ pregnant mothers receiving preventive ARV's to reduce risk of mother to child transmission (PMTCT)	99.7	100	100	0	Elaborate preventive, promotive and curative services in HIV programme
Preventive and	Immunization Services	To accelerate reduction of	% Of children under 1 year of	86.7	100	78.2	-21.8	Stock out of vaccines.

Promotive Health Services		communicable conditions among children	age fully immunized					Shortage of staff leading to scheduling of immunizations
Preventive and Promotive Health Services	Malaria	To accelerate reduction of communicable conditions among children	under 1 distributed with Long Lasting Insecticide Treated Nets (LLITNs) in endemic and epidemic districts	7067	30272	15101	-15,171	Currently Private and FBO facilities are not offering the nets
Preventive and Promotive Health Services	Malaria	To accelerate reduction of communicable conditions among children	Number of pregnant women distributed with Long Lasting Insecticide Treated Nets in endemic and epidemic districts	7076	30272	20289	-13,213	Currently Private and FBO facilities are not offering the nets
Preventive and Promotive Health Services	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To halt, and reverse the rising burden of non-communicable conditions	% Of Women of Reproductive Age screened for cervical cancer	15	20	26.95	6.95	Formation and operationalization of NCD TWG
Preventive and Promotive Health Services	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To halt, and reverse the rising burden of non-communicable conditions	Proportion of adolescent girls vaccinated with HPV vaccine	HPV 54%	100%	HPV 63.87 %,	HPV -36.13%	Few outreaches were carried out due to inadequate financial support and shortage of staff
Curative and Rehabilitative Health	Primary health facility services	To reduce the burden of violence and injuries	New outpatient cases attributed to gender-based violence	3468	3,000	1,201	-1,799	Issues of reporting and Introduction of new tools
Curative and Rehabilitative Health	Primary health facility services	To reduce the burden of violence and injuries	Road traffic injuries per 1000 OPD visits	2.7	2.7	1.7	1	
Preventive and Promotive Health Services	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To provide essential health services	% Of Pregnant women attending at least 4 ANC visits	43.8%	50	55.4	5.4	Increased number of community units from 157 to 170 hence strengthen referral strategy
Preventive and Promotive	Reproductive Maternal Neonatal Child	To provide essential	% Of Women of reproductive age (WRA)	23	50	23.4	-26.6	stock out of FP commodities, On reporting by

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Health Services	Health (RMNCH) Services	health services	receiving family planning (FP) commodities					the private chemists and clinics
Preventive and Promotive Health Services	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To increase provide essential services	% of deliveries conducted by skilled attendants in health facilities	85	100	87.6	-12.4	Yearly Population estimates is used to project estimated deliveries, however there was no significant increase in number of pregnancies during the year (2022/23 pregnancies :25197, 2023/24 pregnancies:25,974)
Preventive and Promotive Health Services	Nutrition Services	To minimize exposure to health risk factors	Percentage of children 0-5 (<6 months) months who were exclusively breastfed	74.4	80	80.1	0.1	Increased number of community units from 157 to 170 hence enhance health promotion
Preventive and Promotive Health Services	Nutrition Services	To strengthen collaboration with health-related sectors	Proportion of Children under 5 years attending Child Welfare Clinics who are under weight	3.6	2.5	4.1	1.6	Health education in all health facilities
Preventive and Promotive Health Services	Environmental Health, Water and Sanitation Interventions	To strengthen collaboration with health-related sectors	% of Households with functional toilets	91	95	93.6	-1.4	increased number of community units from 157 to 170 hence enhance health promotion
Programme	Sub-programme	Objective	Performance Indicator	Baseline (30th June 2023)	Projected Annual Targets (% , KM, No.HH) (A)	Actual Annual Achievements as at 30th June 2024 (B)	Variance between target and achievement C= (B-A)	Remarks (reasons for underperformance/ Over performance)
					2023/2024	2023/2024		
ICT	Networking	Enhance connectivity for	Percentage of new network	5%	50%	5%	-45%	Limited budget allocation,

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		county operations	installations completed					causing incomplete installations.
ICT	Communication	Improve communication systems across all county offices	% of departments with functional communication systems	5%	40%	10%	-30%	Insufficient funds
Youth Affairs	Youth Empowerment	Empower youth through skill-building and job opportunities	Number of youth engaged in county programs	500 youths	1,000 youth	1245 youths	+245 youths	Enhanced stakeholder engagement
Sports	Sports	Develop sports facilities to promote sports activities	Number of sports facilities developed	2 Sports grounds	4 Sports grounds	1 Sports ground	-3 Sports grounds	Lack of resources to construct more sports facilities and several facilities were encroached, thereby limiting the ability to construct
<b>Programme</b>	<b>Sub-programme</b>	<b>Objective</b>	<b>Performance Indicator</b>	<b>Baseline (30<sup>th</sup> June 2023)</b>	<b>Projected Annual Targets (% , KM, No.HH) (A)</b>	<b>Actual Annual Achievements as at 30<sup>th</sup> June 2024 (B)</b>	<b>Variance between target and achievement C= (B-A)</b>	<b>Remarks (reasons for underperformance/ Over performance)</b>
					2023/2024	2023/2024		
Strategic planning	Preparation of CIDP 3	To establish the extend at which performed in the last 5years and	No.of Developed CIDP	1	1	1	0	Lack of up-to-date data and information needed to assess the

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		provide a county with the plan for the next 5yrs						county's past performance.  Strong support from the county leadership or assembly can accelerate approval and implementation.
Public Financial Management	Coordination, Preparation, and Implementation of Policy Documents	To develop, coordinate, and implement key policy frameworks that guide the county's governance and operational functions, ensuring alignment with Counties policies and local priorities.	Number of policy documents developed, approved, and implemented.	6	9	8	1	<b>Strong leadership and governance:</b> Commitment from leadership to adhere to public finance management practices.
Public Financial Management	Revenue Enhancement Plan	To strengthen the county's financial capacity by identifying new revenue streams, optimizing existing ones, and ensuring efficient revenue collection and management.	Increased revenue collection compared to previous years.	501,354,545	1,058,268,053	841,927,978	216,340,075	<b>weak enforcement:</b> Inadequate mechanisms for collecting revenue or enforcing compliance among taxpayers. <b>Economic downturn:</b> A struggling local economy or businesses closing down, reducing the revenue base.

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Public Financial Management	Coordination and Preparation of Annual Financial Reports	To ensure timely and accurate preparation and submission of annual financial reports, providing transparency and accountability in the county's financial management.	Number of financial reports prepared and submitted within stipulated deadlines	19	19	19	0	<p><b>Adequate training:</b> Well-trained staff and clear financial reporting guidelines can lead to early submission of reports.</p> <p><b>Efficient inter-departmental coordination:</b> Smooth communication between departments for timely submission of financial data.</p>
Coordination of strategic intervention projects (phase I & II)	Coordination of strategic intervention projects (phase I & II)	To effectively manage and coordinate strategic intervention projects aimed at improving the quality of life for county residents, ensuring that the projects are completed on time and within budget.	Number of strategic projects completed within the financial year.	15	19	19	0	<p><b>Funding delays:</b> Delays in the release of funds for project implementation can slow down progress.</p> <p><b>Contractor issues:</b> Poor performance by contractors, such as delays in construction or non-compliance with contract terms.</p> <p><b>Collaborative stakeholder engagement:</b> Strong collaboration between the county government,</p>

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								contractors, and other stakeholders to resolve challenges quickly.
Public Financial Management	Public Procurement Management	<b>To enhance transparency and accountability</b> in the procurement process, ensuring compliance with public procurement laws and regulations.	Percentage of procurements that deliver within budget and agreed time-lines.	-	20%	50%	30%	<b>Increased capacity and training:</b> Well-trained procurement staff with a solid understanding of laws, regulations, and best practices can improve compliance and speed in procurement processes.
		To ensure compliance with public procurement laws and regulations.	Compliance rate with public procurement laws and regulations (based on audit or monitoring reports).	4 report	4	3	1	<b>Inadequate oversight or weak enforcement</b> : Lack of strong oversight or enforcement mechanisms may allow non-compliance with procurement policies to go unchecked.
	County Internal Audit services	To provide independent assurance on the effectiveness of internal controls, risk management, and governance processes	Number of internal audits completed within the financial year (as per the audit plan).	4	4	1	-3	Inadequate staffing or capacity: A lack of skilled or sufficient internal auditors can limit the number of audits conducted or affect the quality of audits.

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		within the county.						
	External Audit Coordination	To ensure compliance with financial regulations and enhance transparency in the management of public resources.	Timeliness in submission of financial statements for external audit (e.g., by 30th September each fiscal year).	19	19	19	0	Timely submission of accurate financial reports: When financial statements are submitted on time and with minimal errors, the audit process is streamlined.
		To facilitate independent external audits of county financial statements, programs, and projects, providing objective assessments of financial integrity.	Number of external audits completed within the specified timeline.	19	19	12	0	Proactive audit preparation: Departments that prepare well for external audits, including pre-audit checks and reconciliation, tend to experience smoother audits.
<b>Programme</b>	<b>Sub-programme</b>	<b>Objective</b>	<b>Performance Indicator</b>	<b>Baseline (30th June 2023)</b>	<b>Projected Annual Targets (% , KM, No.HH) (A)</b>	<b>Actual Annual Achievements as at 30th June 2024 (B)</b>	<b>Variance between target and achievement C=(B-A)</b>	<b>Remarks (reasons for underperformance/ Over performance)</b>
					<b>2023/2024</b>	<b>2023/2024</b>		
Markets Development	Construction of sanitary facilities in Markets	To improve sanitation in markets	No. of sanitary facilities constructed	2	2	2	0	Target met successfully
Bodaboda sheds	Fabrication and installation of bodaboda sheds	To provide a conducive business environment	No. of bodaboda sheds fabricated and installed	0	3	2	1	Target not met due to budgetary constraints

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Floodlights	Fabrication and installation of floodlights	To provide a conducive business environment	No. of floodlights fabricated and installed	0	1	1	0	Target met
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## **6. Environmental and Sustainability Reporting**

Kericho County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on three pillars: Economic sustainability, Social sustainability, Environmental sustainability. Below is a brief highlight of our achievements in each pillar.

### **1. Sustainability strategy and profile**

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

### **2. Environmental performance**

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

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

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

### **3. Employee welfare**

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

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

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

#### **4. Market place practices-**

##### **a) Responsible competition practice.**

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

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

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

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

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

**b) Responsible Supply chain and supplier relations-**

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

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

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

**c) Responsible marketing and advertisement-**

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

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

**d) Product stewardship-**

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

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

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

- vi. Right to consumer education
- vii. Right to basic needs
- viii. Right to healthy environment

## **7. Statement of Management Responsibilities**

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 30<sup>th</sup> September 2024.

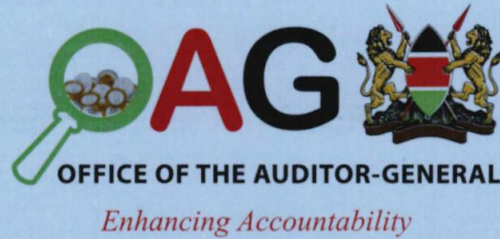
**Signature**.....

**Name:** Jackson Rop

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

# REPUBLIC OF KENYA

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KERICHO FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

A qualified opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

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*Report of the Auditor-General on County Executive of Kericho for the year ended 30 June, 2024*

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kericho set out on pages 1 to 47 which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kericho as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Variance of Financial Statements with General Ledger and IFMIS Payment Details

The statement of receipts and payments reflects total payments amounting to Kshs.6,123,097,776. However, the amount differs with the Integrated Financial Information Management System (IFMIS) total payments amounting to Kshs.6,609,895,647 resulting in unreconciled variance as shown below:

	<b>Financial Statements Amount (Kshs)</b>	<b>IFMIS Amount (Kshs)</b>	<b>Variance (Kshs)</b>
<b>Expenditure</b>			
Development Expenditure	1,331,707,026	1,946,163,601	614,456,575
Recurrent Expenditure	4,791,390,750	4,663,732,046	(127,658,704)
<b>Total</b>	<b>6,123,097,776</b>	<b>6,609,895,647</b>	<b>486,797,871</b>

In the circumstances, the accuracy of total expenditure amounting to Kshs.6,123,097,776 could not be confirmed.

## **2. Unsupported Foreign Travel and Subsistence**

The statement of receipts and payments reflects use of goods and services amounting to Kshs.775,425,914. The amount includes foreign travel and subsistence totalling Kshs.15,598,720 as disclosed in Note 4 to the financial statements. This component includes payments amounting to Kshs.5,786,604 paid to individuals for foreign travel which were not supported by boarding passes or copies of passports and back to office reports.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.5,786,604 could not be confirmed.

## **3. Unsupported Payments For Insurance Services**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.89,771,448 in respect of insurance costs. The expenditure includes an amount of Kshs.40,939,739 for insurance procured via tender for County Strategic Assets. The contract was for a period of two years, however, valuation reports detailing the cost of insured assets and liabilities were not provided for audit review. Therefore, the basis of arriving at the insurance cost of Kshs.40,939,739 and the assets involved were not provided for audit review.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.40,939,739 in respect of insurance costs could not be confirmed.

## **4. Account Payables- Retention Monies**

The statement of assets and liabilities reflects deposits and retentions totalling Kshs.76,768,907 whose ageing analysis and reconciliation or break down was not provided for audit review.

In the circumstances, the accuracy and completeness of the deposits and retentions totalling Kshs.76,768,907 could not be confirmed.

## **5. Domestic Travel and Subsistence Allowance**

### **5.1 Unsupported Domestic Travel and Subsistence Allowance**

The statement of receipts and payments reflects use of goods and services amount of Kshs.775,425,914 which includes an amount of Kshs.110,094,629 in respect of domestic

travel and subsistence allowances as disclosed in Note 4 to the financial statements. However, payments amounting to Kshs.53,473,070 were supported by the general ledger while bank statements reflects withdrawals amounting to Kshs.63,559,530 resulting to an unexplained and unreconciled variance of Kshs.10,086,460.

In the circumstances, the accuracy and completeness of an amount of Kshs.53,473,070 in respect of domestic travel and subsistence allowances could not be confirmed.

## **5.2 Un-Authorized Re-Allocation of Development Funds to Recurrent Vote**

Review of development bank statement and IFMIS payment details revealed payments to various members of staff amounting to Kshs.10,683,750 in respect of domestic travel and subsistence allowances. These expenditures are recurrent in nature reallocated from capital funds without authority approving reallocation of development fund to recurrent. Further, payment vouchers and other supporting documents in support of the payments were not provided for audit review.

In the circumstance, the propriety of the transfers of Kshs.10,683,750 from development to recurrent could not be confirmed.

## **6. Non-Collection of Own Source Revenue**

### **6.1 Unauthorized Operation of Mobile Money Payment**

The statement of receipts and payments reflects transfer from the County Revenue Fund of Kshs.5,913,233,979 as disclosed in Note 1 to the financial statements. The amount includes Exchequer Releases and Own Source Revenue appropriated by the County Assembly to fund the County Executive. Records revealed the revenue collected by the Receiver of Revenue excluded own source revenue from inspection fees for fire compliance.

An inspection fee of Kshs.3,500 was levied in the Finance Act for the period but was not being collected at the time by the County Government. An officer of the County Government, however, registered and operated a Mobile Payment number which was not authorized by the County Treasury to collect the fees. The statements for the number indicated credit entries of Kshs.152,290 and debit entries of Kshs.141,852 for the period from 24 January, 2024 up to 5 August, 2024. Internal investigations on the matter recommended disciplinary action on the officer. However, collection of own source revenue and transfer to the County Executive was understated by the amount not collected.

In the circumstances, the regularity of cash collected through mobile payment number could not be confirmed.

## **7. Inaccuracies of Pending Accounts Payables**

The financial statements reflect pending accounts payable balance of Kshs.1,147,933,403 as disclosed in Note 20.1 and detailed in Annex 2 to the financial statements. However, the pending bill expenditures could not be verified as supporting documents were not provided.

Further, included in the balances are payables in respect of construction of buildings amounting to Kshs.141,592,570 which differs with payables totalling Kshs.143,706,482 as disclosed in Annex 2 of the financial statements resulting in an unexplained variance of Kshs.2,113,912.

Further, an audit examination of the pending bills outstanding from the IFMIS payment details revealed that pending bills amounting to Kshs.556,380,772 could not be traced to the IFMIS payment details and IFMIS invoice register.

In the circumstance, the accuracy and completeness of pending accounts payable totalling Kshs.1,147,933,403 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kericho Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipt budget and actual comparable basis amounting to Kshs.7,604,644,288 and Kshs.6,353,006,481 respectively, resulting in under-funding of revenue of Kshs.1,251,637,807 or sixteen percent (16%) of the budget. Similarly, the statement reflects final budget expenditure and actual on comparable basis of amounts of Kshs.7,604,644,288 and Kshs.6,123,097,776, respectively, resulting in under-absorption of Kshs.1,481,546,512 or nineteen percent (19%) of the budget.

The under-funding and under-expenditure could have affected the planned activities and may have impacted negatively on service delivery to the public.

## **2. Long Outstanding Pending Accounts Payables**

Other important disclosures to the financial statements reflects pending accounts payable balance of Kshs.1,147,933,403 as disclosed in Note 20.1 and detailed in Annex 2 to the financial statements. Pending accounts payables brought forward to 2023/2024 financial year totaled Kshs.526,208,650. However, payables totalling Kshs.196,489,526 was settled within the financial year leaving a balance of Kshs.329,719,124. However, there were additions to the payables during the year under review of Kshs.820,328,191 to escalate the pending accounts payables to an amount of Kshs.1,147,933,403 as at 30 June, 2024.

Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

### **Unresolved Prior Year Matters**

As disclosed under the progress on follow up of auditor's recommendation section of the financial statements, Management indicated that some of the issues have been resolved. However, Management did not provide evidence in support of the resolution of the issues.

### **Other Information**

Management is responsible for the other information set out on page v to lix which comprise of Key Entity Information and Management, Governance Statement, Forward by the County Executive Committee Member (CECM) Finance and Economic Planning, Statement of Performance against County Executive Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive'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 my 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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## 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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### 1. Flagship Projects

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,331,707,026 as disclosed in Note 9 to the financial statements. The amount includes payments on construction and civil works of Kshs.436,199,103 that also includes payments on flagship projects. However, verification of projects under the flagship programme revealed unsatisfactory implementation of the projects as follows:

##### 1.1 Construction and Equipping of Theatre at Ainamoi Health Centre

Included in flagship projects was proposed construction and equipping of an operating surgical theatre at Ainamoi Sub-county Hospital. Review of the contract document revealed the contract sum was Kshs.14,135,859 and completion date was set at 4 June, 2020. The contract period was however latter extended to 19 August, 2022. The Project had a budget allocation of Kshs.12,900,000 for finalization and works were at 85% completion as at June, 2024. However, field inspection in September, 2024, revealed the Project had stalled and the contractor was not on site.

In the circumstances, the delayed completion of the Project has denied the public value for money.

## **1.2 Modern Market at Sondu**

Included under flagship projects was a modern market at Sondu with an allocation of Kshs.52,000,000. The contract for the construction and completion of a modern Sondu market was signed on 12 June, 2019 at a contract sum of Kshs.128,945,229. The contract was for a contract period of 52 weeks with effect from 14 August, 2019. An extension of the contract period was however granted for six (6) months and the revised completion date set for 13 December, 2024. The contractor had been paid an accumulated amount of Kshs.100,442,289 or about 78% of the contract sum for work certified as at 30 June, 2024. However, physical verification of the Project carried out in September, 2024 revealed the Project was not complete despite expiry of the project duration and the contractor was not on-site.

In the circumstances, the delayed completion of the Project has denied the public value for money.

## **1.3 Delayed Completion of Kapkures Water Supply Project – Strategic Intervention Project for the Financial Year 2018/2019**

The County Executive entered into a contract on 30 May, 2019 for rehabilitation and construction of Kapkures Water Supply Project at a contract sum of Kshs.87,417,116. The contract period was twelve (12) months from commencement date of the contract of 5 February, 2020. Upon lapsing of the contract period, an extension was granted vide letter dated 16 February, 2022 to 17 February, 2023. However, a performance guarantee provided by the contractor and renewed to 27 December, 2023 with Rafiki Microfinance bank, had since expired with no further renewal as was required under clause 3.0 of the terms of the contract.

The contractor had been paid a total of Kshs.63,713,770 based on interim certificates and an amount of Kshs.23,348,579 was paid to the consultant during the year for consultancy services of the works. The payments included an amount of Kshs.2,500,000 (paid via IPC 2) being variation of the works. However, the variation of works was not approved by an Evaluation Committee before they were submitted through the Head of a Procurement function to the accounting officer for approval, as required under Regulation 132 (2) (b) of the Public Procurement and Asset Disposal Regulations, 2020.

A progress report dated 23 September, 2024 indicated the Project was at 85% completion stage, with the pending works including fencing, construction of new gravity main from intake to treatment works and completion of pipe fittings on twin treatment works tank. However, no documentary evidence was provided of requisition and approval of extension of the contract period and revised work plans for the works. In addition, the project had no signage and the contractor was not on site.

n the circumstances, the delayed completion of the Project has denied the public value for money.

## **2. Non-Compliance with Requirements for Reallocation of Development Appropriations**

IFMIS development payments details revealed an amount of Kshs.127,658,704 transferred from development to recurrent contrary to Section 154 (2) of Public Finance Management Act, 2012 that states an accounting officer shall not authorise the transfer of an amount that is appropriated for capital expenditure except to defray other capital expenditure.

Further, review of IFMIS payment details in respect of development expenditure revealed that Kshs.400,935,534 or 21 % of the development budget which was transferred to Capital Grants and used in payment of recurrent expenditures. There was, however, no evidence that the County Executive Committee Member for Finance had tabled a bill in the County Assembly to seek reallocation of funds. This was contrary to Section 48 of the Public Finance Management (County Governments) Regulations, 2015 which states that the reallocations by the County Treasury in terms of section 154(2) of the Act shall be included in the next revised budget for the County Assembly approval.

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

## **3. Non-Current Assets Register**

The statement of receipts and payments reflects acquisition of assets as disclosed in Note 9 to the financial statements. Further, Annex 6 to the financial statement reflects summary of non-current assets totalling Kshs.16,892,521,675. However, updated register of assets as disclosed under Annex 6 was not provided for audit review as required by Public Finance Management (County Governments) Regulations, 2015 that state. The Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

## **4. Failure to Construct Governor and Deputy Governor's Houses**

As reported in the previous year, the County Executive was required to allocate funds and prioritize construction of houses for the Governor and Deputy Governor on public land in accordance with the specifications therein, before the stated deadline. However, at the time of audit in August, 2024, the County Executive had not constructed the Governor's and Deputy Governor's houses. In addition, a review of the development budget for the financial years 2019/2020, 2020/2021 ,2021/2022, 2022/2023 and

2023/2024 financial years revealed that there were no budgetary provisions for the construction of Governor's and the Deputy Governor's houses. This was contrary to the SRC Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) of 20 May, 2019 and is likely to continue incurring expenditure on house rent for the Governor and his deputy contrary to the SRC circular.

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

#### **5. Non-Compliance with Fiscal Responsibility Principles – Wage Bill**

The statement of receipts and payments reflects compensation of employees' expenditure amounting to Kshs.3,187,074,306 as disclosed in Note 3 to the financial statements. However, it was observed that the percentage of the expenditure to the County's total receipts amounting to Kshs.6,353,006,481 for the year under review was fifty percent (50%) which exceeded the set limit of thirty-five percent (35%) under Regulation 25 (1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

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

#### **6. Non-Compliance with the Law on Staff Ethnicity Composition**

Review of payroll records revealed that County expenditure had 3,888 employees out of whom 3,638 or 94% of employees were from the same or dominant ethnic community in the county surpassing the recommended threshold of one third (1/3) in accordance with Section 65(1)(e) County Government act, 2012.

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

#### **7. Non-Compliance with the Law on People with Disability**

Review of payroll records revealed that County Expenditure of Kericho had 3,888 employees out of which only eight (8) employees were People Living with Disabilities in contravention of Section B.22 Public Service Commission HR Policies, 2016 which recommends at least five percent (5%) of the employees should be People Living with Disabilities.

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

#### **8. Non-Adherence to the One-Third Basic Salary Rule**

During the year under review two hundred and fifty-seven (257) employees received less than a-third of their basic pay contrary to the allowable limit set by section 19(3)

Employment Act, 2007. The over-commitment could potentially lead to financial strain and embarrassment to both the employees and the employer.

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

## **9. Construction of the Kericho County Aggregated Industrial Park**

The County Executive awarded a tender for proposed construction of the County Aggregation and Industrial parks, at a cost of Kshs.541,000,000 to a firm being the lowest evaluated bidder. The contract period was five (5) years commencing from February, 2024. The scope of works was divided into three phases namely: Main works, mechanical works and electrical works. Scrutiny of the procurement documents revealed that Bidder number 4 submitted a lower bid amounting to Kshs.321,328,945 and Kshs137,194,900 for the main works and Mechanical works, respectively, compared to that of the winning bidder of Kshs.377,986,363.13 and Kshs.141,334,316 resulting to a potential savings variance Kshs.60,796,834.

In addition the form of tender submitted for bidding did not include the activities or parts of the works to be subcontracted contrary to Clause ITT 34.2 of the bid document which requires that Contractor's may propose subcontracting: Maximum percentage of subcontracting permitted is: ten percent (10 %) of the total contract amount. Tenderers planning to subcontract more than ten percent (10%) of total volume of work shall specify, in the Form of Tender, the activity or parts of the Works to be subcontracted along with complete details of the subcontractors and their qualification and experience.

Further, the amount awarded of Kshs.541,000,000, exceeds the national framework budget of Kshs.500,000,000 allocated for similar projects across counties. However, justification for the additional Kshs.41,000,000 budgetary allocation was not provided for audit. The decision to award the contract to a higher bidder without prioritizing cost-effectiveness could not be justified.

During the year under review, the contractor was paid a total of Kshs.32,477,063 through interim payment certificate No.1 dated 15 May, 2024. Physical verification conducted on 13 September, 2024 revealed that the contractor was on site and works were ongoing. However, the following anomalies were noted;

- (i) The County Executive did not conduct an environmental impact assessment study contrary to Section 58(2) of the Environmental Management and Co-ordination Act, hence had not acquired the license required.
- (ii) The signboard did not display the names of the Sub-contractors contrary to item 3 of bill No.3 of the bill of quantity.

- (iii) Works amounting to Kshs.6,617,310 included in the payment certificate had not been done with others being carried out at the time of verification resulting to either advance payment or an overpayment for the works that had not been done contrary to Regulation 98(2) of the Public Finance Management Regulations, 2015.

In the circumstance, the regularity of the payment of Kshs.32,477,063 could not be confirmed.

#### **10. Failure to Submit List of Ongoing Projects**

County Executive Management submitted the budget estimates to the County Assembly on 28 April, 2023. However, there was no evidence that Management submitted report on all ongoing projects that would receive funding in the succeeding year to County Executive Committee and County Assembly alongside the budget estimates contrary to Regulation 10(A) (g) of the Public Finance Management Act (Public Investment Management) Regulations, 2022 which requires public investment process— (g) report on all ongoing projects that do not receive funding in the succeeding year to County Executive Committee and County Assembly when submitting budget estimates.

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

#### **11. Misclassification of Economic Items in The Approved Budget**

The approved Kericho County Supplementary Appropriation Act No.2 entails Kshs.5,753,578,119 in respect to allocations for recurrent expenditures. However, included in the allocation is Kshs.47,631,699 in relation to development expenditures. This is contrary to Regulations 40(1) of the Public Finance Management (County Governments) Regulations, 2015 regulation which requires each County Government's budget estimates to be prepared, accounted for and reported in accordance with the Government of Kenya budget classification and standard chart of accounts issued by the National Treasury.

However, included in the supplementary appropriation/allocation which is a development vote is Kshs.37,187,757 which relates to recurrent expenditures. This was contrary to Regulations 40(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires each county government's budget estimates to be prepared, accounted for and reported in accordance with the Government of Kenya budget classification and standard chart of accounts issued by the National Treasury.

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

#### **12. Failure to Undertake Procurement through E-procurement**

Review of IFMIS data revealed that Development expenditure of Kshs.1,121,161,848.40 and Recurrent expenditure of Kshs.321,412,778 was incurred on procurement of goods,

works and services outside e-Procurement contrary to Executive Order No 2 of 2018 on procurement of public goods, works and services by public entities Ref No OP/CAB39/1A that requires all procurement be undertaken through E-Procurement.

In the circumstances, Management was in breach of Executive Order No 2 of 2018.

The audit was conducted in accordance with the ISSAI 3000 and ISSAI 4000. The standards require 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 comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Prepare Human Resource Plan**

Review of the documents provided for audit revealed the County Service Board had not developed a Human Resource Plan. This was contrary to Section 59(1) (g) of the County Governments Act, 2012 that specifies that the functions of the County Service Board include facilitating the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties.

In the circumstances, the human resource needs of the county government may not have received adequate attention for its effective use.

#### **2 . Lack of Information and Communication Technology and Strategic Plan**

Review of Information Communication Technology (ICT) controls and its environment revealed that there were no ICT and Strategic Plan in place. Lack of strategic planning means that future events are not anticipated and planned for.

In the circumstances, the County Executive's preparedness from possible disaster recovery could not be confirmed.

### **3. Action on Internal Audit Reports by the County Executive**

Review of the documents provided for audit revealed that the Directorate of Internal Audit and risk management had four (4) out of an approved thirty-eight (38) staff indicating an inadequate staff complement and lacked a substantive office holder for the period under review.

Further, the directorate lacked an approved budget and workplan. In addition, there was no Internal Audit Charter and evidence of risk management reports undertaken in the year of financial audit review.

In the circumstances, effectiveness of internal controls and governance could not be confirmed.

### **4. Failure of the Audit Committee to Meet as Required**

Review of the documents provided for audit revealed that the Audit Committee had not met since 23 June, 2023. Further, there was no evidence that the Audit Committee was in existence during the year under audit. This was contrary to Regulation 172(1) Public Finance Management (County Governments) Regulation, 2015 that requires that the Audit Committee shall meet at least once in every three months.

In the circumstances, effectiveness of internal controls could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue 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 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 comply with the authorities which govern them, and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

23 December, 2024

County Government of Kericho

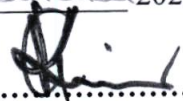
County Executive of Kericho

Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023/2024	2022/2023
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	5,913,233,879	6,502,537,922
Miscellaneous receipts	2	439,772,602	179,423,861
<b>Total receipts</b>		<b>6,353,006,481</b>	<b>6,681,961,783</b>
<b>Payments</b>			
Compensation of employees	3	3,187,074,306	2,776,973,006
Use of goods and services	4	775,425,914	1,041,341,564
Subsidies	5		-
Transfers to other government entities	6	544,546,950	815,691,599
Other grants and transfers	7	226,332,852	167,428,831
Social security benefits	8	42,120,524	22,016,261
Acquisition of assets	9	1,331,707,026	1,754,673,761
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	15,890,203	154,156,955
<b>Total payments</b>		<b>6,123,097,776</b>	<b>6,732,281,977</b>
<b>Surplus/deficit*</b>		<b>229,908,705</b>	<b>(50,320,194)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30<sup>th</sup> September 2024 and signed by:

  
.....

**Name:** CPA George Kirer  
**Chief Officer -Finance**  
**ICPAK M/No 9499**

  
.....

**Name** CPA Fernandes Korir  
**Head of Accounting Unit**  
**ICPAK M/No 13966**

County Government of Kericho  
 County Executive of Kericho  
 Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30th June 2024

		2023/2024	2022/2023
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	509,191,207	309,515,583
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>509,191,207</b>	<b>309,515,583</b>
Outstanding imprests and advances	14	-	
<b>Total financial assets</b>		<b>509,191,207</b>	<b>309,515,583</b>
<b>Financial liabilities</b>			
Deposits and retentions	15	(76,768,907)	(91,646,566)
<b>Net financial assets</b>		<b><u>432,422,300</u></b>	<b><u>217,869,017</u></b>
<b>Represented by</b>			
Fund balance b/fwd.	16	217,869,017	268,189,212
Prior year adjustments	17	(15,355,422)	
Surplus/deficit for the year		229,908,705	(50,320,194)
<b>Net financial position</b>		<b><u>432,422,300</u></b>	<b><u>217,869,017</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30<sup>th</sup> September 2024 and signed by:



.....  
 Name: CPA George Kirer  
 Chief Officer - Finance  
 ICPAK M/No.9499



.....  
 Name: CPA Fernandes Korir  
 Head of Accounting Services  
 ICPAK M/No.13966

County Government of Kericho  
County Executive of Kericho  
Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024

		2023/2024	2022/2023
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	5,913,233,879	6,502,537,922
Miscellaneous receipts	2	439,772,602	179,423,861
<b>Total receipts from operating income</b>		<b>6,353,006,481</b>	<b>6,681,961,783</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	3,187,074,306	2,776,973,006
Use of goods and services	4	775,425,914	1,041,341,564
Subsidies	5	-	-
Transfers to other government entities	6	544,546,950	815,691,599
Other grants and transfers	7	226,332,852	167,428,831
Social security benefits	8	42,120,524	22,016,261
Finance costs, including loan interest	10	-	-
Other payments	12	15,890,203	154,156,955
<b>Total payments for operating expenses</b>		<b>4,791,390,750</b>	<b>4,977,608,216</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,561,615,731</b>	<b>1,704,353,566</b>
Adjusted for:			
Prior year adjustments	17	15,355,422	
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	14,877,660	47,902,468
		<b>30,233,081</b>	<b>(47,902,468.35)</b>
<b>Net cash flow from operating activities</b>		<b>1,531,382,649</b>	<b>1,752,256,034.89</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	9	1,331,707,026	(1,754,673,761)
<b>Net cash flows from investing activities</b>		<b>199,675,623</b>	<b>(2,417,726.16)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowing	11		
Borrowing			-
<b>Net cash flow from financing activities</b>		<b>199,675,623</b>	
			-
<b>Net increase in cash and cash equivalents</b>		<b>199,675,624</b>	<b>(2,417,726.16)</b>

*County Government of Kericho  
 County Executive of Kericho  
 Annual Report and Financial Statements for the year ended June 30 2024*

		2023/2024	2022/2023
	Notes	Kshs	Kshs
Cash and cash equivalents at beginning of the year		309,515,583	311,933,309
Cash and cash equivalents at end of the year		509,191,207	309,515,583

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive’s financial statements were approved on 30<sup>th</sup> September 2024 and signed by:



.....  
**Name:** CPA George Kirer  
**Chief Officer Finance**  
**ICPAK Member No.9499**



.....  
**Name:** CPA Fernandes Korir  
**Head of Accounting Services**  
**ICPAK Member No.13966**

**KERICHO COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	7,015,760,331	(126,327,550)	6,889,432,781	5,913,233,879	976,198,902	86%
Other receipts	929,080,983	(213,869,476)	715,211,507	439,772,602	275,438,905	61%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA						
<b>Total</b>	<b>7,944,841,314</b>	<b>(340,197,026)</b>	<b>7,604,644,288</b>	<b>6,353,006,481</b>	<b>1,251,637,807</b>	<b>84%</b>
<b>Payments</b>						
Compensation of employees	3,407,652,066	(231,610,439)	3,176,041,627	3,187,074,306	(11,032,679)	100%
Use of goods and services	830,092,995	54,157,535	884,250,530	775,425,914	108,824,616	88%
Subsidies	-	-	-	-	-	
Transfers to other government units	581,390,641	(53,627,915)	527,762,726	544,546,950	(16,784,224)	103%
Other grants and transfers	234,332,852	9,000,000	243,332,852	226,332,852	17,000,000	93%
Social security benefits	31,085,138	(77,354)	31,007,784	42,120,524	(11,112,740)	136%
Acquisition of assets	2,860,287,621	(118,038,852)	2,742,248,769	1,331,707,026	1,410,541,743	49%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	15,890,203	(15,890,203)	
<b>Total</b>	<b>7,944,841,313</b>	<b>(340,197,025)</b>	<b>7,604,644,288</b>	<b>6,123,097,776</b>	<b>1,481,546,512</b>	<b>81%</b>
<b>Surplus/(Deficit)</b>				<b>229,908,705</b>	<b>(229,908,705)</b>	

The County Executive's financial statements were approved on 3<sup>rd</sup> September 2024 and signed by:



.....  
**Name:** CPA George Kirer  
**Chief Officer Finance**  
**ICPAK Member Number:9499**



.....  
**Name:** CPA Fernandes Korir  
**Head of Accounting Services**  
**ICPAK Member Number:13966**

County Government of Kericho  
 County Executive of Kericho  
 Annual Report and Financial Statements for the year ended June 30 2024

**A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	5,082,868,723	(173,866,505)	4,909,002,218	4,462,392,727	446,609,491	91%
Other receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	
<b>Total</b>	<b>5,082,868,723</b>	<b>(173,866,505)</b>	<b>4,909,002,218</b>	<b>4,462,392,727</b>	<b>446,609,491</b>	<b>91%</b>
<b>Payments</b>						
Compensation of employees	3,407,652,066	(231,610,439)	3,176,041,627	3,187,074,306	(11,032,679)	100%
Use of goods and services	830,092,995	54,157,535	884,250,530	775,425,914	108,824,616	88%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	533,390,641	28,372,085	561,762,726	510,046,950	51,715,776	91%
Other grants and transfers	234,332,852	(25,000,000)	209,332,852	226,332,852	(17,000,000)	108%
Social security benefits	31,085,138	(77,354)	31,007,784	42,120,524	(11,112,740)	136%
Acquisition of assets	46,315,031	291,668	46,606,699		46,606,699	0%

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments		-	-	15,890,203	(15,890,203)	-
<b>Total</b>	<b>5,082,868,723</b>	<b>(173,866,505)</b>	<b>4,909,002,218</b>	<b>4,756,890,750</b>	<b>152,111,468</b>	<b>97%</b>
<b>Surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(294,498,023)</b>	<b>294,498,023</b>	

The County Executive's financial statements were approved on \_\_\_\_\_ 2024 and signed by



Name: CPA George Kirer

Chief Officer Finance

ICPAK Member Number: 9499



Name: CPA Fernandes Korir

Head of Accounting Services

ICPAK Member Number: 13499

**B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	1,932,891,608	47,538,955	1,980,430,563	1,450,841,152	529,589,411	73%
Other receipts	929,080,983	(213,869,476)	715,211,507	439,772,602	275,438,905	61%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-			
<b>Total</b>	<b>2,861,972,591</b>	<b>(166,330,521)</b>	<b>2,695,642,070</b>	<b>1,890,613,754</b>	<b>805,028,316</b>	<b>70%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to other government units	48,000,000	(11,276,182)	36,723,818	34,500,000	2,223,818	94%
Other grants and transfers	-			-	-	
Social security benefits	-	-	-	-	-	

County Government of Kericho  
 County Executive of Kericho  
 Annual Report and Financial Statements for the year ended June 30 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Acquisition of assets	2,813,972,591	(155,054,339)	2,658,918,252	1,299,643,519	1,359,274,733	49%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
<b>Totals</b>	<b>2,861,972,591</b>	<b>(166,330,521)</b>	<b>2,695,642,070</b>	<b>1,334,143,519</b>	<b>1,361,498,551</b>	
<b>Surplus/(deficit)</b>			-	<b>556,470,235</b>	<b>(556,470,235)</b>	

The County Executive's financial statements were approved on 30<sup>th</sup> September 2024 and signed by:

.....  
**Name:** CPA George Kirer  
**Chief Officer Finance**  
**ICPAK Member Number: 9499**

.....  
**Name:** CPA Fernandes Korir  
**Head of Accounting Services**  
**ICPAK Member Number: 13966**

**County Government of Kericho**  
**County Executive of Kericho**  
**Annual Report and Financial Statements for the year ended June 30 2024**

Programme	Sub-Programme	Approved Original Estimates FY 2023/24 (Kshs.)			Adjusted budget	Approved Supplementary 2 Estimates FY 2023/24 (Kshs.)			Actual Expenditure Jul 23 - Jun 24 (Kshs.)		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Gross		Recurrent Expenditure	Development Expenditure	Gross	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
County Coordination Services	County Coordination Services	137,051,145	-	137,051,145	2,955,000	134,096,145	-	134,096,145	127,269,405	-	95%	
		<b>137,051,145</b>	<b>-</b>	<b>137,051,145</b>	<b>2,955,000</b>	<b>134,096,145</b>	<b>-</b>	<b>134,096,145</b>	<b>127,269,405</b>	<b>-</b>	<b>95%</b>	
Administration, Planning and Support Services.	Administration Services.	231,136,530	83,735,659	314,872,189	(21,250,000)	250,886,530	85,235,659	336,122,189	247,676,042	51,453,230	99%	60%
Administration, Planning and Support Services.	Monitoring Budget Implementation and Reporting	28,687,985	6,379,644	35,067,629	(1,000,000)	27,687,985	8,379,644	36,067,629	26,469,128	8,311,300	96%	99%
Public Finance Management	Budget Formulation co-ordination and management	8,400,000	553,360,903	561,760,903	442,821,570	8,900,000	110,039,333	118,939,333	8,872,980	73,390,912	100%	67%

**County Government of Kericho**  
**County Executive of Kericho**  
**Annual Report and Financial Statements for the year ended June 30 2024**

Audit Services	County Audit	4,975,639	3,000,000	7,975,639	-	4,975,639	3,000,000	7,975,639	4,759,450	3,019,700	96%	101%
		<b>273,200,154</b>	<b>646,476,206</b>	<b>919,676,360</b>	<b>420,571,570</b>	<b>292,450,154</b>	<b>206,654,636</b>	<b>499,104,790</b>	<b>287,777,600</b>	<b>136,175,142</b>	<b>98%</b>	<b>66%</b>
Policy, Strategy and Management of Agriculture	Development of Agricultural Policy, Legal & Regulatory framework.	53,301,163	-	53,301,163	(563,173)	53,864,336	-	53,864,336	51,954,662	-	96%	
Crop Development and Management	Agriculture Extension Services	58,894,485	496,837,574	555,732,059	102,721,021	40,801,620	412,209,418	453,011,038	39,287,679	280,246,932	96%	68%
Livestock Resource Management and Development	Livestock Disease Management and Control.	2,024,041	21,184,205	23,208,246	(6,275,000)	2,024,041	27,459,205	29,483,246	1,293,742	18,005,056	64%	66%
Livestock Resource Management and Development	Livestock Production and Extension Services	51,654,981	-	51,654,981	(71,618,400)	51,654,981	71,618,400	123,273,381	51,117,722	-	99%	0%
Fisheries development	Management and Development of Capture Fisheries	6,905,001	500,000	7,405,001	-	6,905,001	500,000	7,405,001	5,277,608	499,995	76%	100%
		<b>172,779,671</b>	<b>518,521,779</b>	<b>691,301,450</b>	<b>24,264,448</b>	<b>155,249,979</b>	<b>511,787,023</b>	<b>667,037,002</b>	<b>148,931,413</b>	<b>298,751,983</b>	<b>96%</b>	<b>58%</b>
Environment policy development and coordination	Planning Coordination Policy and Administrative Services	144,072,462	63,145,000	207,217,462	(271,337,694)	163,396,051	315,159,105	478,555,156	147,521,420	46,534,218	90%	15%
Water supply services	Rural Water Supply	14,365,228	218,860,274	233,225,502	(35,050,671)	10,865,228	257,410,945	268,276,173	10,360,172	155,539,872	95%	60%
		<b>158,437,690</b>	<b>282,005,274</b>	<b>440,442,964</b>	<b>(306,388,365)</b>	<b>174,261,279</b>	<b>572,570,050</b>	<b>746,831,329</b>	<b>157,881,593</b>	<b>202,074,090</b>	<b>91%</b>	<b>35%</b>
General Administration & planning services.	Policy Development and	549,596,382	10,000,000	559,596,382	28,702,167	511,596,382	19,297,833	530,894,215	491,153,439	5,345,550	96%	28%

**County Government of Kericho**  
**County Executive of Kericho**  
**Annual Report and Financial Statements for the year ended June 30 2024**

	Administration											
Basic Education	Early Childhood Development Education	216,382,852	89,573,270	305,956,122	6,435,738	215,882,852	83,637,532	299,520,384	206,726,982	73,808,326	96%	88%
Gender and Social Development	Social Welfare Services/Social Infrastructure Development	3,000,000	17,035,537	20,035,537	(1,500,000)	3,000,000	18,535,537	21,535,537	2,858,232	18,535,299	95%	100%
Youth development and empowerment services	Youth development (YP) Training	-	57,000,000	57,000,000	(1,625,847)	-	58,625,847	58,625,847	-	43,785,887		75%
		<b>768,979,234</b>	<b>173,608,807</b>	<b>942,588,041</b>	<b>32,012,058</b>	<b>730,479,234</b>	<b>180,096,749</b>	<b>910,575,983</b>	<b>700,738,653</b>	<b>141,475,061</b>	<b>96%</b>	<b>79%</b>
Curative Health	Administration and Planning	1,581,600,049	142,141,193	1,723,741,242	145,121,564	1,432,724,329	145,895,349	1,578,619,678	1,217,150,133	72,470,505	85%	50%
Curative Health	Hospital(curative)Services	-	-	-	-	-	-	-	-	-		
Preventive and Promotive Health	Preventive Medicine and Promotive Health	1,170,865,728	141,648,789	1,312,514,517	(4,842,804)	1,167,486,046	149,871,275	1,317,357,321	1,056,648,958	77,232,360	91%	52%
		<b>2,752,465,777</b>	<b>283,789,982</b>	<b>3,036,255,759</b>	<b>140,278,760</b>	<b>2,600,210,375</b>	<b>295,766,624</b>	<b>2,895,976,999</b>	<b>2,273,799,091</b>	<b>149,702,865</b>	<b>87%</b>	<b>51%</b>
Administration and support services	General Administration and Planning	40,701,923	45,000,000	85,701,923	(188,681)	46,151,923	39,738,681	85,890,604	44,300,597	30,857,597	96%	78%
Housing Development and Human Resource	Housing Development	9,243,184	-	9,243,184	-	9,243,184	-	9,243,184	9,006,639	-	97%	
Land policy and planning	Development Planning	34,395,730	22,022,942	56,418,672	2,000,000	34,395,730	20,022,942	54,418,672	33,479,944	14,156,332	97%	71%

County Government of Kericho

County Executive of Kericho

Annual Report and Financial Statements for the year ended June 30 2024

	and Land Reforms											
Land policy and planning	Land Use Planning	6,152,443	-	6,152,443	-	6,152,443	-	6,152,443	4,901,011	-	80%	
		<b>90,493,280</b>	<b>67,022,942</b>	<b>157,516,222</b>	<b>1,811,319</b>	<b>95,943,280</b>	<b>59,761,623</b>	<b>155,704,903</b>	<b>91,688,191</b>	<b>45,013,929</b>	<b>96%</b>	<b>75%</b>
Transport Management and safety	General Administration Planning and Support Services	73,712,784	-	73,712,784	(17,661,000)	91,373,784	-	91,373,784	80,870,799	-	89%	
Infrastructure, Roads and Transport	Rehabilitation of Road	3,400,000	587,441,016	590,841,016	(163,112,833)	2,900,000	751,053,849	753,953,849	2,138,300	588,600,528	74%	78%
Infrastructure, Roads and Transport	Maintenance of Roads and Bridges/Periodic Maintenance	21,206,317	3,000,000	24,206,317	11,661,000	10,545,317	2,000,000	12,545,317	8,294,941	150,500	79%	8%
		<b>98,319,101</b>	<b>590,441,016</b>	<b>688,760,117</b>	<b>(169,112,833)</b>	<b>104,819,101</b>	<b>753,053,849</b>	<b>857,872,950</b>	<b>91,304,040</b>	<b>588,751,028</b>	<b>87%</b>	<b>78%</b>
Trade development and investment	Fair trade Practices and Consumer Protection (weight & measures)	20,620,890	23,202,942	43,823,832	1,277,524	20,350,890	22,195,418	42,546,308	19,595,646	21,687,399	96%	98%
Trade development and investment	Administrative and Support Services.	37,619,414	200,000,000	237,619,414	169,629,999	32,989,415	35,000,000	67,989,415	32,591,465	32,477,063	99%	93%
Cooperative development and management	Cooperative Advisory & Extension Services.	-	-	-	-	-	-	-	-	-		
Tourism development and marketing	Local Tourism Development.	5,882,961	5,000,000	10,882,961	5,000,000	5,882,961	-	5,882,961	5,825,632	-	99%	
		<b>64,123,265</b>	<b>228,202,942</b>	<b>292,326,207</b>	<b>175,907,523</b>	<b>59,223,266</b>	<b>57,195,418</b>	<b>116,418,684</b>	<b>58,012,743</b>	<b>54,164,462</b>	<b>98%</b>	<b>95%</b>

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Information & Communication Service	News and Information Services	53,836,604	-	53,836,604	(4,950,000)	58,786,604	-	58,786,604	40,505,751	-	69%	0%
Information & Communication Service	ICT and BPO development services	-	40,262,387	40,262,387	(1,852,454)	-	42,114,841	42,114,841	-	18,789,523	0%	45%
Youth development and empowerment services	Youth development (YP) Training	-	3,400,000	3,400,000	-	-	3,400,000	3,400,000	-	3,400,000	0%	100%
		<b>53,836,604</b>	<b>43,662,387</b>	<b>97,498,991</b>	<b>(6,802,454)</b>	<b>58,786,604</b>	<b>45,514,841</b>	<b>104,301,445</b>	<b>40,505,751</b>	<b>22,189,523</b>	<b>69%</b>	<b>49%</b>
Administration of Human Resources and Public Service	Establishment, Appointment, Discipline and Board Management	71,312,544	-	71,312,544	1,700,000	-	69,612,544	69,612,544	65,516,464	-	94%	
		<b>71,312,544</b>	<b>-</b>	<b>71,312,544</b>	<b>1,700,000</b>	<b>-</b>	<b>69,612,544</b>	<b>69,612,544</b>	<b>65,516,464</b>	<b>-</b>	<b>94%</b>	
Administration of Human Resources and Public Service	General Administration, Planning and Support Services	294,637,612	28,241,257	322,878,869	22,200,000	287,437,612	13,241,257	300,678,869	284,693,905	9,744,057	99%	74%
Administration of Human Resources and Public Service	Human Resource Development	147,232,645	-	147,232,645	800,000	146,432,645	-	146,432,645	146,936,787	-	100%	
		<b>441,870,257</b>	<b>28,241,257</b>	<b>470,111,514</b>	<b>23,000,000</b>	<b>433,870,257</b>	<b>13,241,257</b>	<b>447,111,514</b>	<b>431,630,691</b>	<b>9,744,057</b>	<b>99%</b>	<b>74%</b>
<b>County Executive Grand Total</b>		<b>5,082,868,722</b>	<b>2,861,972,592</b>	<b>7,944,841,314</b>	<b>340,197,026</b>	<b>4,909,002,218</b>	<b>2,695,642,070</b>	<b>7,604,644,288</b>	<b>4,475,055,635</b>	<b>1,648,042,141</b>	<b>91%</b>	<b>61%</b>



### **13. Significant Accounting Policies**

The key accounting policies adopted in the preparation of these financial statements are set out below:

#### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

#### **b) Reporting entity**

The financial statements are for the Kericho County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

#### **c) Recognition of receipts and payments**

##### **i) Recognition of receipts**

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

##### **ii) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

##### **iii) Proceeds from sale of assets**

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

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, this amounted to KShs. 76,768,907 compared to KShs. 91,646,566 in prior period as indicated on note 19. / *(There were no other restrictions on cash during the year)*

**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

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

## **Significant Accounting Policies (Continued)**

### **l) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

### **m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There were two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

**r) Related Party Transactions**

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

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

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

#### 14. Notes to the Financial Statements

##### 1. Transfer from the CRF

	2023/2024	2022/2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	592,472,005	924,086,589
Total exchequer releases for quarter 2	1,319,615,769	1,364,094,510
Total exchequer releases for quarter 3	1,437,351,567	647,563,504
Total exchequer releases for quarter 4	2,563,794,538	3,566,793,319
<b>Total</b>	<b>5,913,233,879</b>	<b>6,502,537,922</b>

NB The June County Revenue Allocation was not received during the year

##### 2. Miscellaneous Receipts

	2023/2024	2022/2023
Description	Kshs	Kshs
NAVCDP	199,344,800	67,192,729
DANIDA	9,817,500	5,960,625
FLOCCA	214,392,899	22,000,000
KCSAP	-	72,680,579
KUSP	-	2,339,915
ASDSP II	1,527,779	9,250,013
Donation	14,689,624	-
<b>Total</b>	<b>439,772,602</b>	<b>179,423,861</b>

NB other receipts comprises Donor funds and donations received during the year

##### 3. Compensation of Employees

	2023/2024	2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	1,205,522,082	1,697,710,834
Basic wages of temporary employees	606,729,810	13,789,530
Personal allowances paid as part of salary	1,137,910,740	1,065,472,642
Personal allowances paid as reimbursements outside IPPD	1,560,864	-
Personal allowances provided in kind		-
Employer contribution to compulsory national social schemes	39,777,840	-
Employer contribution to compulsory national health insurance	-	-
Pension and other social security contributions	190,649,073	-
Other personnel payments(Payments made to KEWASCO Employees)	4,923,898	-
<b>Total</b>	<b>3,187,074,306</b>	<b>2,776,973,006</b>

NB; During the year there were 300 interns engaged. Kewasco Employees were also paid Salary as part of County Government Contribution towards Shareholding.

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**Notes to the Financial Statements (Continued)**

**4. Use of Goods and Services**

	2023/2024	2022/2023
Description	Kshs	Kshs
Utilities, supplies and services	35,114,073	26,027,972
Communication, supplies and services	1,709,444	1,185,490
Domestic travel and subsistence	110,094,629	189,228,477
Foreign travel and subsistence	15,598,720	4,375,945
Printing, advertising and information supplies & services	11,248,607	22,189,929
Rent and Rates -Rental of produced assets	2,834,729	6,144,998
Training expenses	47,131,681	92,632,926
Hospitality supplies and services	67,580,809	91,363,754
Insurance costs	89,771,448	72,097,726
Specialized materials and services	222,090,567	310,912,592
Office and general supplies and services	22,526,458	24,698,126
Fuel, oil and lubricants	63,320,667	53,301,900
Other operating expenses (including bank charges)	54,740,570	113,411,535
Routine maintenance – vehicles and other transport equipment	19,853,049	21,252,328
Routine maintenance – other assets	11,810,464	12,517,866
<b>Total</b>	<b>775,425,914</b>	<b>1,041,341,564</b>

**5. Subsidies**

	2023/2024	2022/2023
Description	Kshs	Kshs
Subsidies to Public Corporations		
<i>See List Attached (Insert Name)</i>	-	-
Subsidies to Private Enterprises		
<i>See List Attached (Insert Name)</i>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2023/2024	2022/2023
Description	Kshs	Kshs
LEVEL IV/V F.I.F AIE TRANSFERS	185,437,496	210,817,695
Level 2/3 F.I.F Transfers	-	-
Grants to Kericho Municipal Board	32,908,572	28,354,600
Grants to Litein Municipal Board	12,408,572	17,145,400
DANIDA	23,365,987	9,998,713
KUSP-UDG-Kericho Municipality		54,500,000
KUSP-UIG_Kericho Municipality		2,339,914
THS-UHC(Transformative Health System)	-	76,190,016
Grants to Facilities not supported by DANIDA	12,788,060	12,600,000
Grant to Tililbei water (TILILWASCO)	5,373,496	12,000,000
Kericho County Climate Smart Agriculture Project	28,295,037	217,517,463
FLOCCA	27,830,985	10,999,998
ASDSP II	11,394,795	40,179,011
User Fee Reimbursement	-	18,048,789
NAVCDP	141,610,210	
Grants to youth polytechnics	19,670,000	
KDSP-Expenditures	43,463,741	
Kericho County Emergency fund	-	25,000,000
Kericho County staff Car Loan	-	20,000,000
Kericho County Mortgage Scheme	-	60,000,000
<b>TOTAL</b>	<b>544,546,950</b>	<b>815,691,599</b>

Kericho County Emergency fund, Kericho County staff Car Loan and Kericho County Mortgage Scheme accounted for as Other Grants and Transfers.

7. Other Grants and Transfers

	2023/2024	2022/2023
Description	Kshs	Kshs
Kericho County Bursary fund	192,332,852	167,428,831
Kericho County Emergency fund	15,000,000	-
Kericho County staff Car Loan	4,500,000	-
Kericho County Mortgage Scheme	14,500,000	-
<b>Total</b>	<b>226,332,852</b>	<b>167,428,831</b>

**8. Social Security Benefits**

	2023/2024	2022/2023
Description	Kshs	Kshs
Social Security Benefits	42,120,524	22,016,261
Employer Social Benefits	-	-
<b>Total</b>	<b>42,120,524</b>	<b>22,016,261</b>

*N/B. Social benefits relates gratuity paid to county staff who are contractual*

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

<b>Non- financial assets</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	125,565,198	49,926,474
Refurbishment of Buildings	21,411,493	13,058,417
Construction of Roads	573,374,821	604,517,870
Construction and Civil Works	436,199,103	574,327,451
Overhaul and Refurbishment of Construction and Civil Works		289,537,055
Purchase of Vehicles and Other Transport Equipment	12,989,000	12,818,400
Overhaul of Vehicles and Other Transport Equipment	-	1,449,320
Water supplies and sewerage		20,027,362
Purchase of Household Furniture and Institutional Equipment	2,298,690	89,211,504
Purchase of Office Furniture and General Equipment	21,247,079	39,347,827
Purchase of Specialized Plant, Equipment and Machinery	61,869,570	33,423,100
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Purchase of Certified Seeds, Breeding Stock and Live Animals	23,848,988	3,517,381
Research, Studies, Project Preparation, Design & Supervision	13,135,600	
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of ict equipment	13,007,840	23,511,600
Acquisition of Land	15,600,000	
Acquisition of Intangible Assets	11,159,644	
<b>Total acquisition of non- financial assets</b>	<b>1,331,707,026</b>	<b>1,754,673,761</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>1,331,707,026</b>	<b>1,754,673,761</b>

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2023/2024	2022/2023
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
<b>Total</b>	-	-

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

	2023/2024	2022/2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
<b>Total</b>	-	-

12. Other Payments

	2023/2024	2022/2023
Description	Kshs	Kshs
Other payments-Agency Notice	-	154,156,955
THS -Transformative Health System	1,464,313	
Other payments-Donation	14,425,890	-
<b>Total</b>	<b>15,890,203</b>	<b>154,156,955</b>

Donations relates to payments made to Londiani accident victims.

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**Notes to the Financial Statements (Continued)**

**13. Cash and Bank Balances**

**13A. Bank Balances**

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023/2024	2022/2023
			Kshs	Kshs
CBK,Kericho County Development account-Kshs.	A/c no.1000171267	Development	51,923	897,759
CBK,Kericho County Recurrent account-Kshs.	A/c no.1000171308	Recurrent	14,325	7,885,626
CBK,Kericho County-Revenue Account-Kshs.	A/c no. 1000171677	Recurrent		6,572,037
CBK,Kericho County Deposit Account-Kshs.	A/c no.1000239678	Deposit	76,768,907	91,646,566
CBK,Kericho County Special Purpose account-Kshs.	A/c no.1000343567	Development	-	1,464,313
CBK,Kericho County Road Maintenance fuel levy fund Account-Kshs.	A/c no.1000360437	Development	924,514	924,514
CBK,Kericho County Climate Smart Agriculture account-Kshs.	A/c no.1000360445	Development	-	1
CBK,Kericho County Education Special Purpose account-Kshs.	A/c no.1000367938	Development	5,788,459	3,458,459
KCB,Kericho County salary Control account-Kshs.	A/c no.114960153	Recurrent	3,772,974	2,011,119
Equity ,Kericho County Donation Account-Kshs.	A/c no 280263407182	Recurrent	271,824	8,090
CBK,Kericho County Agricultural Sector Development support project account-Kshs.	A/c no.1000366397	Development	1	1
NBK,Kericho County Agricultural Sector Development support project account-Kshs.	A/c no.'01060205856700	Development	-	9,867,016
NBK,Kericho County Climate Smart Agriculture Project Account-Kshs.	A/c no. '0160205806100	Development	1	28,295,037
CBK,KDSP Grant SPA account-Kshs.	A/c no. 1000439084	Development	24,823,778	68,287,519
CBK,Kericho County Health Operation Kshs.	A/c no. 1000521791	Development	1	1

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CBK,Kericho County primary health care -Kshs.	A/c no.1000570188	Development	62,138	5,960,625
COOP BANK,Kericho County Health Emergency Account- Kshs.	A/c no.11411752085900	Recurrent	1,183	14,383
CBK,Kericho County National Agriculture Value Chain,Kshs.	A/c no.1000719408	Development	1	-
NBK,Kericho County National Agriculture Value Chain,Kshs.	A/c no.01020258910100	Development	134,927,319	67,192,729
CBK`Kericho County Climate Change Fund	A/c no. 1000541757	Development	259,260,921	15,029,789
CBK,Kericho County CHP Stipend	A/c no. 1000743597	Reccurent	-	-
CBK,Kericho County AGGREG industrial Parks	A/c no. 1000736507	Development	2,522,937	-
<b>Total</b>			<b>509,191,206</b>	<b>309,515,583.06</b>

*Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.*

**13 B Cash in Hand**

	2023/2024	2022/2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
<b>Total</b>	-	-

Cash in hand should also be analysed as follows:

	2023/2024	2022/2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

*[Provide cash count certificates for each]*

**14. Outstanding imprests and advances**

<i>Description</i>	2023/2024	2022/2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]

<i>Breakdown of Imprest and Salary Advance per Department</i>	2023/2024	2022/2023
<i>Imprest</i>	Kshs	Kshs
Department Finance and Economic Planning	-	-
Department Lands and Physical Planning	-	-
Department Agriculture	-	-
<b>Sub-Total</b>	-	-
<b>Salary Advance</b>	-	-
Department Public Service Management	-	-
Department Public Works	-	-
<b>Sub-Total</b>	-	-
<b>Grand Total</b>	-	-

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2023/2024		2022/2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	76,768,907		91,646,566	
<b>Total</b>	<b>76,768,907</b>		<b>91,646,566</b>	
<b>Ageing analysis for</b>	<b>76,768,907</b>		<b>91,646,566</b>	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	76,768,907	100%	53,414,293	58
1-2 years	-	%	38,232,273	42
2-3 years	-	%		%
Over 3 years	-	%		%
<b>Total (tie to above total)</b>	<b>76,768,907</b>		<b>91,646,566</b>	<b>100%</b>

[the amounts relates to retention monies]

16. Fund Balance Brought Forward

	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts	309,515,583	311,933,309.34
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	(91,646,566)	(43,744,097.65)
<b>Total</b>	<b>217,869,017</b>	<b>268,189,211.7</b>

### 17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	309,515,583.00	15,355,422	294,160,161
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (Specify)	-	-	-
<b>Total</b>	<b>309,515,583.00</b>	<b>15,355,422</b>	<b>294,160,161</b>

N/B The adjustments made during the year refers to county revenue bank balances of Ksh 6,572,037 which were included in the previous year's funds. This is self-reporting fund hence their balance could not be included under the cash and cash equivalents). further the balance of Kshs. 8,783,385 relates to return to CRF issues.

Notes to the Financial Statements (Continued)

**18. Increase/ (Decrease) in Outstanding Imprests and Advances**

	2023/2024	2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	-	-
Imprest and Advances as at 30 <sup>th</sup> June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

**19. Increase/ (Decrease) in Deposits and Retention**

	2023/2024	2022/2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	91,646,566	43,744,097.65
Deposits and Retention as at 30 <sup>th</sup> June (B)	76,768,907	91,646,566.00
Increase/ (Decrease) in Deposits and Retentions C= B-A	14,877,660	(47,902,468.35)

## 20. Other Important Disclosures

### 1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f (2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	46,359,780	135,602,888	(40,370,098)	141,592,570
Construction of Civil Works	281,558,468	496,741,998	(64,544,334)	713,756,132
Supply of Goods	24,120,970	89,827,850	(17,658,385)	96,290,435
Supply of Services	174,169,433	98,155,455	(76,030,622)	196,294,266
<b>Total</b>	<b>526,208,650</b>	<b>820,328,191</b>	<b>(198,603,439)</b>	<b>1,147,933,403</b>

### 2. Pending Staff Payables (See Annex 3)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f (2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 3. Other Pending Payables (See Annex 4)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f (2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Other Important Disclosures**

**4. External Assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
<b>Total</b>	-	-

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

	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
<b>Total</b>	-	-

*(Total here to tie to line 2 of note 4)*

**b) Undrawn external assistance**

	Purpose for which the undrawn external assistance may be used	2023/2024	2022/2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
<b>Total</b>		-	-

*(This is a disclosure of the assistance not yet received as per donor agreements)*

**Other Important Disclosures**

**c) Classes of providers of external assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4)*

**d) Non-monetary external assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc. N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement The totals here tie with line 3 of note 4).*

**Other Important Disclosures**

**e) Purpose and use of external assistance.**

	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
<b>Total</b>	-	-

*N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)*

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

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

	2023/2024	2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*(This note should tie to line 3 of note 4 on external assistance)*

**Other Important Disclosures**

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

**5.1 Classification by Source**

	2023/2024	2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
<b>Total</b>	-	-

*(Third party payments may be done by other entities that are not providers of external assistance)*

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

Description	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	-	-

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

**Other Important Disclosures**

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

**Related party transactions**

	2023/2024	2022/2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	97,939,911.60	88,724,333.74
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	5,373,496	12,000,000
Expenses paid on Behalf Of County Water Service Providers		-
<b>Total Transfers To Related Parties</b>	<b>103,313,407</b>	<b>100,724,333</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	6,338,316,857	6,681,961,783
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
<b>Total Transfers From Related Parties</b>	<b>6,338,316,857</b>	<b>6,681,961,783</b>

**Other Important Disclosures**

**7. Establishment of other County Government Entities**

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

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

**8. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the FY 2023/2024, amounts relating to leased medical equipment was Kshs **110,638,298** and Kshs **153,297,872** for the 2022/2023 Financial year.

**9. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

**10. Program for Results (PforR) Disclosure**

*This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.*

<b>Name of the PforR: Financing Locally Led Climate Change Action</b>	
<b>Financing Partners: IDA&amp;KFW</b>	
<b>Purpose of the PforR: Mitigation Of Climate Related Adversities</b>	
<b>Expenditure Details</b>	<b>Amount in Kshs</b>
Cumulative actual expenditures for the previous years	10,999,998
Actual expenditure in the current financial year.	
1. Employee Cost	-
2. Use of goods and Services	27,830,985
3. Grants and Subsidies	-
4. Building of ECDE facilities	-
5. Others (specify)	-
<b>Sub-total</b>	<b>27,830,985</b>
<b>Cumulative Actual Expenditures to date</b>	<b>38,830,983</b>

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**11. Progress On Follow-Up On Prior Year Auditor’s Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipt budget and actual comparable basis amounts of Kshs. 7,474,085,274 and Kshs. 6,681,961,783 respectively resulting in under-funding of revenue of Kshs.792,123,491 or 11% of the budget. Similarly, the County Executive spent Kshs. 6,732,281,978 against budget amount of Kshs. 7,474,085,274 resulting into under- absorption of Kshs. 741,803,296 or 10% of the budget.</p>	<p>Hon Chairman, we acknowledge the auditor's observation. The under-performance of the budget was as a result of late exchequer releases, unrealized grants, donor funding and own source revenue. This impacted negatively on planned activities.</p> <p>The county government has put in place measures to improve on own source revenue by enforcing provisions in the finance act and the county government has developed the Kericho County Revenue Administration and Management Bill, 2021.</p>	Ongoing	



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The under-funding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.			
2	<p><b>Pending Bills</b></p> <p><b>Unsupported Pending Bills Brought Forward</b></p> <p>Disclosed in Note 20.1 and Annex 2 to the financial statements are pending accounts payable of Kshs.526,208,651. However, review of the approved revised supplementary estimate II revealed that an amount of Kshs.425,616,000 had been allocated during the year under review to settle the pending bills that were carried forward to</p>	Hon Chairman, the County Government budgeted an amount of Ksh 425,616,000 for settlement of pending bills that were carried forward to 2022/2023 financial year. The management paid an amount of Ks 341,520,210.45 as per the attached Schedule ANNEX 13.1. The Budgeted amount was meant to settle part of kshs 526,208,651 the Pending Bills after Verification.	Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>2022/2023 financial year in line with Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligation. However, the budgeted amount was not supported by a breakdown of the pending bills which were to be paid. Further, the details of the pending bills settled with the budgeted amount of Kshs.425,616,000 were not provided for audit.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>Inaccuracies in Pending Bills</b></p> <p>The financial statements reflect pending accounts payable balance of Kshs.526,208,651 as disclosed in Note 20.1 and detailed in Annex 2 on analysis of the pending accounts payable to the financial statements. However, review of the invoices and completion certificates of certified works revealed a re-computed balance of Kshs. 582,053,849 resulting to an unexplained and unreconciled variance of Kshs.55,845,198. Further, review of the Annex 2 to the financial statements revealed that the balance of Kshs.28,413,675 was in respect of recurrent and development expenditures</p>	<p>Hon Chairman, the management acknowledges the auditor's observation. However, we wish to state that the pending Bills as at 30<sup>th</sup> June 2023 was Ksh 526,208,650 and not Kshs 582,053,849 as observed by the Auditor. The amount comprises of development pending Bills of Kshs 383,118,457 and recurrent pending bills of Kshs 143,090,194 totaling to Kshs 526,208,650. Attached is a list of the pending bills per department both for recurrent and development as ANNEX 13.2b.</p>	ONGOING	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>for previous financial year 2021-2022 which implies there was failure to clear pending bills in the year to which they relate.</p> <p>In the circumstance, the accuracy and completeness of the balance of Kshs. 526,208,651 in respect of pending bills could not be confirmed.</p>			

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

**Date**



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**15. Annexes**

**Annex 1 – Analysis of Transfers from the CRF**

<b>Period 2023/2024</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	592,472,005	1,319,615,769	1,437,351,567	2,449,125,320	<b>5,798,564,661</b>
Level 5 Hospitals					-
DANIDA - Universal Healthcare in Devolved Units Programme				9,817,500	<b>9,817,500</b>
World Bank – THUSCP					-
National Agricultural & Rural Inclusive Growth Project (NARIGP)					-
Kenya Devolution Support Programme					-
Youth Polytechnic support grant				22,000,000	<b>22,000,000</b>
Abolishment of user fees in health centres and dispensaries					-
Kenya Urban Support Programme					-
Agriculture Sector Development Support Project (ASDSP)				1,527,779	<b>1,527,779</b>
CAIP				35,000,000	<b>35,000,000</b>
FLOCCA				272,062,117	<b>272,062,117</b>
NAVCDP				199,344,800	<b>199,344,800</b>
<b>Total</b>	<b>592,472,005</b>	<b>1,319,615,769</b>	<b>1,437,351,567</b>	<b>2,988,877,516</b>	<b>6,338,316,857</b>

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.

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**Annex 2 – Analysis of Pending Accounts Payable**

Supplier/Contractor Name	Date of the LPO/LSO	Details of Work Performed.	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	ADDITONS	BAL C/F
<b>CONSTRUCTION OF BUILDINGS</b>						
Red Oak Communications Limited	2021/2022	Construction of Bureti Fire Station	2,927,760			2,927,760
Greyshade Engineers Ltd	30/06/2020	Construction of Nyambolosa ECDE Toilet	773,762	773,762		-
Chepchupo Investment	25/4/2023	Construction of a 3-Door pit latrine at sumeiyon	599,880	Terminated		Terminated
Betbim General Construction	25/4/2023	Construction of ECDE Classroom at Chepkoiyo	1,598,865	1,598,865		-
Maluke Limited	28/3/2023	Construction of ECDE Classroom at Tiritab Eito	1,479,410	1,479,410		-
Ejepla Company Limited	5/5/2023	Construction of Administration block at Chepseon Vocational	4,899,080	4,899,080		-
Jepchir Holdings Limited	28/3/2023	Construction of ECDE Classroom at Cheppkongony	1,484,335	1,484,335		-
Shilsbrars Holdings Limited	25/4/2023	Construction of ECDE Classroom at Kapsilangwa	1,514,032	Terminated		Terminated
Freyber Company Limited	28/3/2023	Construction of ECDE Classroom at Kipkeiyo	1,426,070	1,426,070		-
Regec Suppliers and Services Ltd	25/4/2023	Construction of 3-door pit Latrine at Kaptirbet	596,200	596,200		-
Soinah Investment Limited	25/4/2023	Construction of 3-door pit Latrine at Cheplel	596,060	596,060		-

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Supplier/Contractor Name	Date of the LPO/LSO	Details of Work Performed.	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	ADDITONS	BAL C/F
Lohaso Group Limited	25/4/2023	Construction of ECDE Classroom at Leberer	1,473,900	1,473,900		-
Charlogen Limited	28/3/2023	Construction of 3-door pit latrine at Lalwat	590,170	590,170		-
Whitemax Limited	25/4/2023	Construction of ECDE Classroom at Kamwogo	1,499,210	1,499,210		-
Deketi Company Limited	28/3/2023	Construction of ECDE Classroom at Cheplel	1,550,000	1,550,000		-
Nenho Engineering Company Ltd	25/4/2023	Construction of 3-door pit Latrine at Sorget	578,140	578,140		-
Gateways Experts Services	28/3/2023	Construction of 3-door pit Latrine at Kaplemeiywet	658,048	658,048		-
High -tech connection	25/4/2023	construction of pit latrine kimasian primary	620,000	620,000		-
Chemitan Construction Suppliers	5/5/2023	Construction of a Twin Workshop at Chemosot	4,982,000	4,982,000		-
Nantich Civil Works and Supplies Limited	7/7/2024	Construction of a pit latrine at Togoben ECDE Centre			652,600.00	652,600
Bayreach Investment Limited	26/4/2024	Construction of Chepkochun ECDE pit latrine			671,794.00	671,794
Finware Africa Limited	6/6/2024	Construction of two number classrooms at Tendeno ECDE Centre			3,135,504.75	3,135,505
International Research Academic Publishers Limited	6/6/2024	Construction of a 3 door pit latrine with urinal at Kabianga ECDE Centre			680,040.00	680,040
Moiwa Youths Limited	26/04/2024	Construction of a twin workshop at Leldet Vocational Training Centre			4,941,500.00	4,941,500

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Supplier/Contractor Name	Date of the LPO/LSO	Details of Work Performed.	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	ADDITONS	BAL C/F
Kihika General Works Limited	7/6/2024	Construction of a twin workshop at Kipsimbol Vocational Training Centre			4,977,010.00	4,977,010
Dagor General Suppliers Limited	22/06/2024	Construction of a 3 door pit latrine with urinal at Kaplengiwo ECDE Centre			689,006.00	689,006
Benro Investment Limited	27/7/2024	Construction of pit latrine at Kelboluk ECDE Centre			674,570.00	674,570
CVB Holdings	2022/2023	Completion of Sigowet Medical store	4,450,000	4,450,000		-
ALFALINK ENTERPRISES LTD	2/15/2024	Proposed construction of Mortuary at Kericho Referral Hospital(PART PAYMENT 3 OR 4)			3,054,373	3,054,373
Ashirvad Traders Limited	2/15/2024	Proposed Construction of Surgical Theatre at Sosiot Health Centre			13,470,099	13,470,099
Bekohil Investment Limited	2/15/2024	Proposed construction of 4 door toilet, fencing and gate, painting of OPD,10,000ltrs water tank and base and facility signage at Chepkendi Dispensary			2,004,690	2,004,690
Comex International Limited	2/15/2024	Proposed construction of Malinja Dispensary			3,821,090	3,821,090
Dumu construction Limited	2/15/2024	Proposed construction of a 4 door pit latrine at Sanga Dispensary and protection of placenta pit in Kamawoi dispensary			999,760	999,760

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Supplier/Contractor Name	Date of the LPO/LSO	Details of Work Performed.	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	ADDITONS	BAL C/F
Joynesh Investment Limited	2/15/2024	Proposed construction of an Xray unit at Kipkelion Subcounty Hospital			2,453,048	2,453,048
Keicybee Investment Limited	2/15/2024	Proposed construction of 24 body Morgue in Fort Ternan Subcounty Hospital			3,719,530	3,719,530
Lihica Enterprises Limited	2/15/2024	Proposed construction of maternity phase one in Kimungen Dispensary			3,045,974	3,045,974
Mobile Medical Logistics	2/15/2024	Proposed construction of Chepngetuny Dispensary.			3,399,260	3,399,260
pafric edge solutions limited	2/15/2024	Proposed completion of maternity unit at Kiptome Dispensary			925,050	925,050
Pramigo Holdings Ltd	5/19/2023	proposed completion of mch at kipsitet dispensary with 90,000 litres septic tank			10,847,220	10,847,220
Pramigo Holdings LTD	2/15/2024	Proposed construction of a maternity at Chepkemel Dispensary			4,399,560	4,399,560
Rimart Supplies Limited	2/15/2024	Proposed construction of Ngainet dispensary			3,174,000	3,174,000
Weriman Limited	2/15/2024	Proposed construction of 2 door staff latrine at Testai Dispensary.			696,000	696,000
Wesprime holdinds company limited	3/6/2023	Construction of perchment store in labaa fcs (kipkellion ward)	1,057,130	1,057,130		-

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Vasudeve holdings (kenya)limited	3/6/2023	Construction of a4 door exhaustible toilet block complete with disability toilets ,bathrooms,septic tank,soak pit and water storage tank in lelu market(kamasian ward)	2,498,000	2,498,000		-
Niceton enterprises limited	3/6/2023	Construction of chemosot textile centre (provide veranda and water gutters for rain water harvesting )	4,926,116	4,926,116		-
Bebobev africa limited	3/6/2023	Construction of office block at cheplanget fcs(cheplanget ward)	519,690	519,690		-
Helec Bulders limited	30.06.2019	Proposed erection and completion of a modern market at Sondu			20,845,365	20,845,365
Pulp construction company	30.06.2019	Construction and equipping of theatre at Ainamoi Health Centre			5,510,231	5,510,231
Mummanest Enterprises Ltd	01.07.2023	Construction of Maize Mill at Kedowa			13,044,433	13,044,433
Asaec Point Limited	30/06/2023	Construction of Executive Toilets and bathrooms	1,870,950	-		1,870,950
Africot Investment ltd	30/06/2023	Construction of Executive Toilets and bathrooms	1,190,972			1,190,972
ALFABET ltd	5th April, 2024	Completion of Nukiat Tea Tuying Centre and a 2-door Pit Latrine			3,086,000	3,086,000

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Pink Warrior Ltd	4th April, 2024	Completion of Sachangwan Tea buying centre and a 3-door pit latrine			3,099,920	3,099,920
Brangi marao ltd	28th February, 2024	Completion of Kapkusum Tea buying centre and a 2-door pit latrine			3,079,550	3,079,550
Davitax Ltd	20th April,2024	Completion of Kimalel Tea buying centre and a 2-door pit latrine			2,979,880	2,979,880
Tealand Solutions Limited	20th April,2024	Completion of Ketepyese Tea buying centre			2,999,455	2,999,455
Jozagro Supplies Limited	20th April,2024	Completion of Kamungei Tea Buying Centre			3,032,560	3,032,560
Gokul Concrete	20th Dec, 2023	Completion of AMS Car shed			3,475,815	3,475,815
Kemanicks Rocky Contractors Limited	20th April,2024	Completion of Keongo Tea buying centre and construction of a2-door pit latrine			2,018,000	2,018,000
<b>Sub-Total</b>			<b>46,359,780</b>	<b>38,256,186</b>	<b>135,602,888</b>	<b>143,706,482</b>
<b>Supply Of Goods</b>						
Gilbron Holdings Limited	30/06/2019	Supply and delivery of ICT computers equipment	758,640	-		758,640
Tiez Africa Ltd	30/06/2020	Supply and delivery of sports equipment	798,950	-		798,950
Bomui Limited	26/06/24	Supply and delivery of Photocopiers and Laptops			699,700	699,700
Statik Logistics Limited	21/06/2024	Supply and delivery of furniture			799,990	799,990

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Kidemach Ltd	2022/2023	Supply and delivery of Tyres	2,690,000	2,690,000		-
Afyacare Pharmacy Kericho	2022/2023	Supply of Medical drugs for Kipkelion East	5,610,000	5,610,000		-
Denatco Company Limited	2022/2023	Supply and delivery of Sanitary	844,550	844,550		-
bioquest (k) limited	2023/2024	Supply and Delivery of lab reagents			444,000	444,000
Elementaita Pharmaceuticals Limited	2023/2024	Supply and delivery of medical drugs to 2 & 3 facilities			2,588,850	2,588,850
Kenya Medical Supplies Authority	2023/2024	Supply and delivry of drugs to level 2 & 3 Facilitiess			6,577,000	6,577,000
Chaiville oil Limited	2023/2024	Supply and delivry of refined fuels			500,000	500,000
Palmerock Company Ltd	2023/2024	Supply and delivery of computers and printer			499,860	499,860
Korter Ventures ltd	7/5/2021	Supply and Delivery of tyres and new battery for 35CG075A	253,924	-		253,924
Marchelon Limited	6/3/2024	Supply and delivery of office supplies			2,784,000	2,784,000
Eric Berur Holdings Ltd	09th May 2023	Supply, Delivery and Installation of Screen Video Confrence System and Furniture	1,201,000	1,201,000		-
Deblin Enterprises Ltd	08th September 2023	Supply and Delivery of High Pressure washing machine	551,600	-		551,600
Roly Ventures Limited	30th June 2024	Supply and Delivery of Uniforms and Gumboots			1,199,810	1,199,810

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Square Deal Developers Limited	30th June 2024	Supply and Delivery of Electrical Items			1,195,000	1,195,000
Flomax Solutions	30th June 2024	Supply and delivery of cleaning and sanitary items			645,500	645,500
Tiantu Africa Investment Limited	30th June 2024	Supply and delivery of laptops			1,053,000	1,053,000
Toobe Holdings Limited	30th June 2024	Supply and delivery of drilling equipment and parts for DTH barrek and BIT			1,024,000	1,024,000
Bakley Enterprises ltd	6/10/2021	Supply and delivery of food stuffs	287,135	-		287,135
Houston Myles Investment ltd	6/4/2021	Supply and delivery of staff uniforms	199,000	-		199,000
Wesprime Holdings company Ltd	18/06/24	Supply and delivery of staff uniform			997,000	997,000
Darlk limited	6/19/2024	Supply and delivery of branded staff uniforms for revenue and enforcement officer			2,485,500	2,485,500
Elham ventures limited	20.05.2024	Supply and delivery of multifunctional heavy duty colour printer and laptop			899,500	899,500
Trackwan limited	20.05.2024	Supply and delivery of office stationery and tonners			2,645,200	2,645,200
Cvb holdings ltd	20.05.2024	Supply and delivery of heavy duty printers and laptops			2,940,500	2,940,500
Jaywel Limited	4/27/2023	Supply and delivery of tyres			378,931	378,931
Goldnight Logistics limited	3/4/2023	Supply and delivery of laptops			1,530,740	1,530,740

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Double Four Supplies Ltd	30/06/2023	Supply and Delivery of Computers	1,955,000	-		1,955,000
Westside Staioners and computers	22/3/2024	Supply and delivery of Kicosca games, tracksuits, playing kits and other equipments			2,752,085	2,752,085
Denlan Enterprise Ltd	2023/2024	Supply and delivery of Furniture to ICT Centres			427,300	427,300
Loeben Invetments Ltd	2023/2024	Supply and Delivery of office Stationary			494,640	494,640
Pete Holdings Ltd	2023/2024	Supply and Delivery of APC Racks			2,608,500	2,608,500
Dmel enterprise ltd	2022/2023	Supply and delivery of laptops	110,000	110,000		-
Sonkara company limited	2022/2023	Supply and delivery of office stationeries	29,735	29,735		-
Kalyn investment limited	2023/2024	Supply and delivery of office stationeries			499,900	499,900
Natim enterprises	2023/2024	Supply and delivery of projector and tonners			579,000	579,000
Faoh company limited	2023/2024	Supply and delivery of office cabinets			398,000	398,000
Bklaan investment ltd	2023/2024	Supply and delivery of laptops			1,925,000	1,925,000
Natims Enterprises	11th June,2024	Supply and delivery of tyres and Batteries			305,940	305,940
Vaprice Venture ltd	27th June,2024	Supply and delivery of Acaracide			759,720	759,720

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Trackwan Limited	13th May,2024	Payment for the supply and delivery of general office supplies			1,740,000	1,740,000
Kariven Company	13th May,2024	Payment for supply and delivery of AI consumables			112,474	112,474
Droyan Ventures ltd	13th May,2024	Payment for supply and delivery of agricultural material			431,985	431,985
Grandvic Company Ltd	13th May,2024	Supply and delivery of office furnitures			449,950	449,950
Chaiville Oil Limited	13th May,2024	Payment for the supply and delivery of fuel			941,481	941,481
Palmerock Company Ltd		Payment for supply of office stationeries			33,071	33,071
Limariz Logistics Ltd	13th May,2024	Payment for the Supply and delivery of Staff Uniforms			664,950	664,950
CALSA Limited	13th May,2024	Supply and delivery of Laptops and Computers			667,000	667,000
gates medical centre limited	2/15/2024	Proposed purchase and supply of furniture to new dispensaries and facilities			2,845,000	2,845,000
Linkiz kenya limited	2/15/2024	Proposed supply of NBU equipment to KCRH			2,439,055	2,439,055
Netala Limited	2/15/2024	Supply and Delicery of Vascular Equipments Sets at Kericho County Refferal Hospital			2,950,615	2,950,615
Ventureline Enterprises Ltd	1/31/2024	Proposed supply, delivery, installation and commissioning of equipment to ICU, theatre III and oncology unit at the			8,774,000	8,774,000

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		Kericho County Referral Hospital				
Ventureline Enterprises Ltd	1/31/2024	Proposed supply delivery equipping installation and commissioning of dialysis unit at Kapkatet Subcounty Hospital			8,755,520	8,755,520
Young focus investment limited	3/6/2023	Supply and installation of a 2disc pulper machine in barsiele fcs(kipkelion ward)	2,395,400	2,395,400		-
Benfrik holdings limited	3/6/2023	Supply and installation of a2 disk pulper machine in laliat( kapchepoi) fcs(ainamoi ward)	2,378,200	2,378,200		-
Lashey investment	3/6/2023	Supply and installation of a 2 disk pulper machine in seven rivers (kapkormom) fcs(soin ward)	2,399,500	2,399,500		-
Global spec Solutions Limited	30/06/2023	supply and Delivery of core switch, Server 2016 and Ups	1,658,336	-		1,658,336
Droyan Ventures Limited	29/02/2024	Supply and delivery of drone camera, LCD projector and projection screen			1,020,565.00	1,020,565
Vaprice Ventures Limited	19/02/2024	Supply and delivery of printers			2,979,000.00	2,979,000
Sonkara Company Limited	29/02/2024	supply and delivery of communication equipment			1,670,405.00	1,670,405

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Kirulex Enterprises	22/3/2024	Supply and delivery of boardroom microphones at EOG boardroom			1,022,900.00	1,022,900
Dynox ltd	28/6/2024	Supply and delivery of sporting equipment for Talanta Hela Competition			1,177,458.00	1,177,458
Peoney System	20th April,2024	Supply and delivery of Vaccine Fridges			2,940,000	2,940,000
Sugoi Farmers limited	20th April,2024	Supply and delivery of animal rabies vaccines			1,499,520	1,499,520
Kenya Animal genetic resource centre	13th May,2024	Supply and delivery of liquid Nitrogen			999,960	999,960
Osorp Ventures	20th April,2024	payment for supply and installation of 3 Disc pulper machine at Labaa taa FCS			3,074,775	3,074,775
<b>Sub-Total</b>			<b>24,120,970</b>	<b>17,658,385</b>	<b>89,827,850</b>	<b>96,290,435</b>
<b>Supply Of Services</b>						
FC Bor & Company Advocates		Provision of Legal Services	2,427,000	1,300,000		1,127,000
Ochillo & Company Advocates		Provision of Legal Services	2,174,609			2,174,609
Oyugi Ombui and Company Advocates		Provision of Legal Services	380,535			380,535
Dynox Limited	20.05.2024	Repairs and Fabrication of Fire Engines			1,993,108	1,993,108
African Touch Safari Limited	30/06/2022	Provision of Air tickets	181,550	-		181,550

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Godvic Company Ltd	14/04/2023	Provision of Tents, Chairs, Podium, P.A systems and VIP Toilets	1,496,980	1,496,980		-
Soinah Investment Limited	15/2/2024	Repair and maintenance of motor vehicle for 35CG030A			685,800	685,800
Kipsitet Autoworks	21/06/2024	Repair and maintenance of motor vehicle for 35CG041A			551,284	551,284
Dahila Investment Limited	26/06/24	Provision of Training Services			1,246,720	1,246,720
ACK Kericho	24/06/2024	Provision of Accomodation Services			239,400	239,400
Opanix Investments Limited	27/06/2024	Provision of Tents, Chairs, P.A system and Carpet during celebration of World Day against Child Labour			91,350	91,350
Institute of Certified Public Accountants of Kenya	26/05/2024	Conference fee			118,000	118,000
Kenya Library Association	2023/24	Workshop Fees			65,000	65,000
Kenya Institue of Management	2023/24	Workshop Fees			69,600	69,600
Exotic house limited	2022/2023	Provision of Conference facility	346,000	346,000		0
Empolos hotel limited	2022/2023	Provision of Conference facility	180,000	-		180,000
Joventure hotel limited	2022/2023	Provision of Conference facility	100,000	-		100,000
The standard Group Limited	2023/2024	Advertising in the standard news paper			568,400	568,400

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Nation Media group Limited	2023/2024	Advertisinf in the Nation news paper			265,640	265,640
Exotic House Limited	2023/2024	Porvision of conference facilities			346,000	346,000
Institute of Certified Public Accountants of Kenya	2023/2024	Training fees			571,000	571,000
Co-operative alliance of kenya	4/28/2022	Co-operative leaders meeting to validate the national co-operative bill 2021(13-17th dec)at keekorok maasai mara	319,000	-		319,000
Standard Media Group	2023/2024	Provision of advertising services			216,920	216,920
African Touch Safaris Ltd	2023/2024	Provision of airplane tickets			496,600	496,600
Lake Nakuru Lodge	2023/2024	Provision of conference facility			512,000	512,000
Online Garage	2023/2024	Provision of motor vehicle maintenance and supply of tires			648,455	648,455
CHRM College	2023/2024	conference fee 7th Annual Talent summit Mombasa			139,200	139,200
Nation Media Group	2021/2022	Advertisement of Road works	1,095,040	-		1,095,040
Panafrican Equipment (Kenya) Limited	2021/2022	Differential Unit Overall for motor Grader	3,864,921	-		3,864,921
Jeet Motors	2021/2022	Maintainance of motor vehicle	735,062			735,062
Kenya Power and Lighting Company	6/30/2023	Streets lighting	16,640,076	16,640,076		

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CYPCO-Holdings Limited	4/22/2024	Repair ,maintainance and servicing of vehicle			174,000	174,000
Enrique Motors Ltd	6/3/2024	Repair ,maintainance and servicing of vehicle			1,539,176	1,539,176
Infinite Logic Business Solutions Limited	3/27/2024	Repair ,maintainance and servicing of vehicle			2,680,000	2,680,000
Kenya iNstitute of Highways AND Buildings		Training Fees			37,000	37,000
African Touch Safaris		Air Travel			147,000	147,000
Empolos Hotel		Conference Fees			852,500	852,500
Starkward Corporation Limited	05th June 2023	Supply and Installation of Internet Equipments and Internet Connectivity	456,290	456,290		-
Merkbos Limited	13th September 2023	Provision of Tents, Chairs and Public Address System	402,000	-		402,000
Sonkara Company Limited	17th November 2022	Provision of Catering Services	95,000	-		95,000
Nation Media Group Limited	20th October 2022	Provision of Advertising Space	216,920	-		216,920
Jotrovin Enterprises	29th June 2023	Street, market and drainage cleaning and garbage collectionin zone 14 (Sosiot, Taplotin, Kiptere, Sigowet and their environs)	1,560,000	1,560,000		-

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Modason Cleaners, Furnishers and Suppliers Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 11 (Kapsoit, Kaitui, Kipsitet and their environs)	2,688,000	2,688,000		-
Password and Logistics Enterprise Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 12 (Sondur and its environs)	2,045,000	2,045,000		-
Croix Enterprises Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 18 (Kapkatet and its environs)	1,506,960	1,506,960		-
Greensmart	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 21 (Fort Tenan, Barsiele, Kipkelion, Kunyak and their environs)	1,080,000	1,080,000		-
Jotrovin Enterprises	29th June 2023	Street, market and drainage cleaning in zone 1 and 2 (CBD and its environs)	2,856,000	2,856,000		-
Greensmart Construction Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 17 (Litein, Cheborgei and their environs)	2,941,260	2,941,260		-
Modason Cleaners, Furnishers and Suppliers Ltd	29th June 2023	Garbage collection in zone 3 (Brooke and its environs)	2,940,000	2,940,000		-

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E-five Investment Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 21 (Fort Tenan, Barsiele, Kipkelion, Kuniyak and their environs)	322,500	322,500		-
Matros Holdings Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 18 (Kapkatet and its environs)	662,400	662,400		-
Samfloca Holdings Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 15 (Londiani town and its environs)	587,400	587,400		-
Marielee NK Company Ltd	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 20 (Roret and its environs)	595,500			595,500
Blue Miles	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 12 (Sondur and its environs)	660,000			660,000
Tembur Health	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 15 (Londiani town and its environs)	522,000			522,000
Kuryot Enterprises	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 16 (Chepseon, Kedowa, Londiani Junction and their environs)	630,000			630,000

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Helpix	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 20 (Roret and its environs)	560,000			560,000
Back to Back	29th June 2023	Street, market and drainage cleaning and garbage collection in zone 19 (Chesingor, Chemosot, Ngoina Junction and their environs)	471,000			471,000
Bomet Water and Sanitation Company Limited	29th June 2023	Bulk Water	15,000,000	1,500,000		13,500,000
African Touch Safaris	29th June 2023	Local Airile Services	499,015	-		499,015
Benro Security Limited	29th June 2023	Security Services	241,512	241,512		-
John K.A. Sang	29th June 2023	Purchase of Litein land	15,000,000	15,000,000		-
Jotrovin Enterprises	30th October 2023	Street, market and drainage cleaning and garbage collection in zone 14 (Sosiot, Taplotin, Kiptere, Sigowet and their environs) 2023/2024			1,170,000	1,170,000
Modason Cleaners, Furnishers and Suppliers Ltd	30th October 2023	Street, market and drainage cleaning and garbage collection in zone 11 (Kapsot, Kaitui, Kipsitet and their environs)			960,000	960,000

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Password and Logistics Enterprise Ltd	30th October 2023	Street, market and drainage cleaning and garbage collection in zone 12 (Sondu and its environs) 2023/2024			609,000	609,000
Croix Enterprises Ltd	30th October 2023	Street, market and drainage cleaning and garbage collection in zone 18 (Kapkatet and its environs)			627,900	627,900
Greensmart Construction Ltd	30th October 2023	Street, market and drainage cleaning and garbage collection in zone 21 (Fort Tenan, Barsiele, Kipkelion, Kunyak and their environs)			795,002	795,002
Jotrovin Enterprises	30th October 2023	Street, market and drainage cleaning in zone 1 and 2 (CBD and its environs)			1,713,600	1,713,600
Greensmart Construction Ltd	30th October 2023	Street, market and drainage cleaning and garbage collection in zone 17 (Litein, Cheborgei and their environs)			833,692	833,692
Password and Logistics Enterprise Ltd	30th June 2024	Street, market and drainage cleaning and garbage collection in zone 12 (Sondu and its environs) 2024/2025			2,128,000	2,128,000
Jotrovin Enterprises	30th June 2024	Street, market and drainage cleaning and garbage collection in zone 14 (Sosiot, Taplotin, Kiptere, Sigowet and their environs) 2024/2025			1,610,000	1,610,000

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Enjolius Enterprises Limited	30th June 2024	Street, market and drainage cleaning and garbage collection in Zone 15 (Londiani and Londiani Junction)			1,260,000	1,260,000
Tembwo Cleaning Services	30th June 2024	Street, market and drainage cleaning and garbage collection in zone 17 (Litein, Cheborgei and their environs)			2,145,000	2,145,000
Croix Enterprises Ltd	30th June 2024	Street, market and drainage cleaning and garbage collection in zone 18 (Kapkatet and its environs)			1,925,000	1,925,000
Greensmart Construction Ltd	30th June 2024	Street, market and drainage cleaning and garbage collection in zone 21 (Fort Tenan, Barsiele, Kipkelion, Kunyak and their environs)			1,554,000	1,554,000
Modason Cleaners, Furnishers and Suppliers Ltd	30th June 2024	Street, market and drainage cleaning and garbage collection Zone 11B (Kaitui, Kipsitet)			1,500,000	1,500,000
Back to Back	30th June 2024	Street, market and drainage cleaning and garbage collection Zone 13 (Chepnyogaa Kabianga Kapcheluch Premier, Kapkelek, Belgut TTI			2,294,190	2,294,190
K Guru Multiworks	30th June 2024	Street, market and drainage cleaning and garbage collection Zone 19 (Chemosot. Ngoina Junction, Chesingoro)			1,914,864	1,914,864

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Tiling Enterprises	30th June 2024	Street, market and drainage cleaning and garbage collection Zone 20 (Roret)			1,920,000	1,920,000
Back to Back	30th June 2024	Street, market and drainage cleaning and garbage collection in zone 11A (Kapsoit)			1,540,000	1,540,000
Precision Security Services		Security Services			1,836,000	1,836,000
Jumbo Petrol Station	30th June 2024	Supply and Delivery of fuel and lubricants			500,000	500,000
Robenco Holdings Limited	30th June 2024	Partitioning of Secretary's Office and Painting of Office			715,860	715,860
Kipsitet Auto Works	30th June 2024	Motor Vehicle Repairs and Maintenance			1,993,169	1,993,169
Institute of Certified Public Accountants of Kenya	30th June 2024	Tuition and Conference Fees for Daniel Kipnegtich Yegon and Rosemary Chelangat During the 40th Annual General Meeting held at white sands sarova and Pride Inn in Mombasa			123,000	123,000
Weston Hotel	06th JUN-2024	Provision of Conference Service			852,000	852,000
Soinah Investments Limited	9/2/2022	Maintainace of Motor Vehicles	50,000	50,000		-
African Touch Safaris	12/8/2020	Provision of Air Tickets	13,700	-		13,700
African Touch Safaris	12/10/2020	Provision of Air Tickets	11,500	-		11,500

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African Touch Safaris	11/14/2022	Provision of Air Tickets	367,205	-		367,205
Nation Media Services	1/23/2023	Provision of Advertisement Services	1,527,488	-		1,527,488
Nation Media Services	1/26/2023	Provision of Advertisement Services	142,680	-		142,680
Joventure Ltd	12/20/2022	Provision of Conference Services	1,182,500	-		1,182,500
Empolos Hotel	1/13/2023	Provision of Conference Services	461,500	-		461,500
The standard group limited	9/14/2022	Provision of Advertisement Services			176,320	176,320
Kipsistet Auto works	24/06/24	Repair and maintainance of motor vehicles 035CG026A,and GKB 781F			990,083	990,083
Deketi company limited	15/12/23	Provision of tents,chairs,pa systems,red carpet,podium and refreshments			671,000	671,000
Kenya School of Governement	9/10/2023	tuition fees for 10 officers who attended Senior management course			1,200,000	1,200,000
Regional Centre for Mapping of Resources for Development	7/9/2023	Tuition Fees for 5 Survey Officers who attended training			220,000	220,000
Kenya Institute of Supplies Management	9/14/2023	Conference Fees for 2 Officers who attended a conference inMombasa			92,800	92,800
Institute of Certified Public Accountants	10/25/2023	Conference fees for 2 Officers who attended a conference in Mombasa			191,285	191,285

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Travellers beach hotel	17.5.2023	Provision of conference package	1,344,000	-		1,344,000
Bestwestern hotel	25.01.2023	Provision of conference package	171,000	-		171,000
Empolos hotel	26.11.2022	Provision of conference package	825,000	825,000		-
Icpak	26.5.2023	Conference fees	4,673,600	2,575,000		2,098,600
Weston Hotel	21.02.2023	Provison of Conference Service			465,940	465,940
Benlok ventures limited	5/31/2024	Refurbishment and ancillary work at finance and economic planning			2,488,036	2,488,036
Africa touch safaries ltd	20.05.2024	Domestic travel			64,350	64,350
Nation media group plc	20.05.2024	Provision of advertising space			142,680	142,680
Nation media group plc	20.05.2024	Provision of advertising space			220,000	220,000
Nation media group plc	20.05.2024	Provision of advertising space			216,920	216,920
Nation media group plc	20.05.2024	Provision of advertising space			266,568	266,568
Empolos hotel	20.05.2024	Full day conference			600,000	600,000
Empolos hotel	20.05.2024	Full day conference			108,000	108,000
Empolos hotel	20.05.2024	Full day conference			90,000	90,000

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Empolos hotel	20.05.2024	Full day conference			154,000	154,000
Empolos hotel	20.05.2024	Full day conference			273,000	273,000
Empolos hotel	20.05.2024	Full day conference			315,000	315,000
Empolos hotel	20.05.2024	Full day conference			518,000	518,000
Empolos hotel	20.05.2024	Full day conference			225,000	225,000
Joventure hotel ltd	20.05.2024	Full day conference			300,000	300,000
Northcoast beach hotel	20.05.2024	Full day conference			980,000	980,000
Ack hotel	20.05.2024	Conference fee			236,000	236,000
Intitute of human resourse management	20.05.2024	Conference fee			75,400	75,400
Pearls planet company ltd	20.05.2024	Provision of tents,chairs,public address system and refreshment			1,850,600	1,850,600
Kenya reavenue authority	20.05.2024	Training fee			371,200	371,200
Exotic house ltd	20.05.2024	Full day conference			360,000	360,000
Exotic house ltd	20.05.2024	Full day conference			100,000	100,000
Exotic house ltd	20.05.2024	Full day conference			115,000	115,000

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Intitute of internal auditors	20.05.2024	Conference fee			98,600	98,600
Barkley enterprises limited	01.06.2021	Provision of hire of equipments for county events	2,819,900	-		2,819,900
Weston hotel	2023/2024	Provision of conference service			418,000	418,000
Empolos hotel limited	2/9/2024	Provision of conference facilty			1,000,000	1,000,000
Exotic house hotel limited	2023-2024	Provision of conference facilty			1,000,000	1,000,000
Nifway Investment Co.Ltd	4/3/2023	Provision of Tents,Chairs& Refreshments			495,500	495,500
jltmart Venture Limited	4/10/2023	Provision of Tents,Chairs& Refreshments			1,384,000	1,384,000
Ejepla Company ltd	4/4/2023	Provision of Refreshments,Tents &Meals			546,000	546,000
Hydro Investment Ltd	11/9/2022	Provision of Catering Services			1,172,500	1,172,500
Keymajon Ventures ltd	11/30/2023	provision of conference facility			898,500	898,500
chaville Service Station	2023/2024	supply and delivery of fuel, oil and lubricants			1,624,069	1,624,069
Nest Boutique hotel	11/23/2023	provision of conference facilty			1,000,000	1,000,000
Qalle-Buks Enterprises	11/10/2023	supply and delivery of stationeries			1,300,000	1,300,000
african touch safaris limited	11/15/2023	Provision of Air Ticketing			2,189,369	2,189,369
Blisssto Company Limited	10/2/2023	supply and delivery of sanitary and cleaning materials			895,500	895,500
Pepea Canary Investments ltd	11/23/2023	provision of catering services, tents and chairs			1,700,000	1,700,000

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Ack Kericho Diocese	11/23/2023	provision of conference facility			1,200,000	1,200,000
Ack Kericho Diocese	11/23/2023	provision of conference facility			225,000	225,000
Dynox Company	12/22/2023	repair and maintenance of motor vehicles			1,700,000	1,700,000
rays hotel	12/11/2023	provision of catering services			500,000	500,000
rays hotel	12/11/2023	provision of catering services			300,000	300,000
kericho toyota cads motors	2023/2024	repair and maintenance of motor vehicle			412,368	412,368
Africa Touch Safaris	30/06/2023	Provision of Return air Tickets	76,200		-	76,200
Nation Media Group	30/06/2023	Provision of Advertisement space	1,345,600	1,345,600		-
Standard Group	30/06/2023	Devolution Suppliment	1,628,640		-	1,628,640
Radio Injili	30/06/2023	MAST renting and WAN Connectivity	1,044,000		-	1,468,579
Nation Media Group	30/06/2023	Nation Africa Digital Summit	483,720		424,579	483,720
Kalee Limited (KASS) TV	30/06/2023	Provision of Live coverage	1,740,000		-	1,740,000
Telkom Kenya	30/06/2023	Provision of internet connectivity	3,775,848		-	3,000,000
Liquid Telecommunication Ltd	30/06/2023	internet connection	13,813,521		(775,848)	13,915,555
Nation media Group	30/06/2023	provision of Live coverage	2,000,000		102,034	2,000,000
Standard Group	30/06/2023	Provision of Advertisement of PBO Programmes	202,768		-	202,768

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Lezirwo Enterprises Ltd	30/06/2022	Provision of Designing and Printing services	812,760	-		812,760
Taikim Investment LTD	30/5/2024	Provision of events items			533,950	533,950
SETYOT Investments Limited	22/3/2024	Supply and delivery of branded staff uniforms			1,539,900	1,539,900
Empolos Hotel	2022/2023	Provision of conference facility	300,000	300,000		-
Empolos Hotel	2022/2023	Provision of conference facility	360,000	360,000		-
Empolos Hotel	2022/2023	Provision of conference facility	168,000			168,000
Empolos Hotel Limited	2023/2024	Provision of conference facility			157,500	157,500
Joventure hotel limited	4/2/2024	Provision of conference facility			360,000	360,000
African touch safaris	5/23/2024	Provision of air tickets			257,000	257,000
Institute of human resource management	2023-2024	Seminar fees			754,000	754,000
Nation media group	1/12/2024	Provision of advertisement space			216,920	216,920
Gevions Company ltd	13th May,2024	Payment for maintenance of offices			370,100	370,100
Palmerock Company Ltd	13th May,2024	Payment for provision of tents			647,900	647,900
Crown solutions ltd	2022/2023	Servicing of ICU Ventilators	1,273,400	-		1,273,400
Mabcom Solutions Ltd	12/21/2023	Consultancy for Preparation of Bills	2,955,000			2,955,000

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Urban dimensions company limited	3/19/2024	Consultancy for the preparation of local physical and land use development plan for sosiot market			2,987,603	2,987,603
Bethacom enterprises limited	3/19/2024	Provision of survey services to carry out cadastral survey in kapsuser market			2,869,500	2,869,500
Kascope investments limited	5/31/2024	Provision of survey services to carry out demarcation of fort tenan township boundary			2,105,300	2,105,300
Riverbank solution ltd	12.4.2019	Provision of Revenue Automation Services	31,854,479	9,644,644		22,209,835
Belsan (K) Ltd	30/06/2023	Supply,Delivery, Installation of outdoor car mounting and public address	4,760,000	4,760,000		-
Pinakim Africa Limited	30/06/2023	Supply Delivery and comissioning of Data Centre	7,505,894	-		7,505,894
Banice productions limited	19/02/2024	Procurement of documentary film production and photography services			2,204,000.00	2,204,000
Omlne Garage & Spares ltd	19th Dec,2024	Repair & Servicing of AMS Equipments & tractor			2,490,000	2,490,000
<b>Sub Total</b>			<b>174,169,433</b>	<b>76,030,622</b>	<b>98,155,455</b>	<b>196,294,265</b>
<b>Construction And Civil Works</b>						
Diju Enterprises	2023/2024	Renovation of Stadium Holding Room			1,473,455	1,473,455

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Dynox Ltd	2023/2024	Inner Fencing of Green Stadium			1,994,670	1,994,670
Tea land Engineering and Construction Limited	2021/2022	Fabrication of Fire Engine	9,271,671			9,271,671
Arkrock works limited	31.01.2024	Renovation of Ward Administrators' Office Erection of a Fencing and Gate, Installation of Rainwater Collection System, Connection of Electricity and Access Road at Kedowa/Kimugul Wards			1,886,653	1,886,653
Tryad trading limited	2022/2023	landscaping of Koilsir Dispensary and Minor repairs at Cheptagum Dispensary	898,320	898,320		-
Remicroft limited	2022/2023	Minor renovations and repairs with one sided barbed wire fencing, replacement of gutters and installation of 10000l at Chepkoton Dispensary, 4 door toilet with urinal, septic drainage correction and securing placenta pit at Seretut Dispensary and 10000l water tank and 5000l tank for staff house at Chepkosilen Dispensary	2,495,000	2,495,000		-
Afriscape Limited	2/15/2024	Proposed retaining wall at the mortuary and landscaping at Kericho County Referral Hospital.			3,003,610	3,003,610

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Chakimo Holdings Limited	2/15/2024	Proposed renovation of OPD, staff house and fencing of Buchenge Dispensary			1,638,375	1,638,375
Ivric Holdings Limited	2/15/2024	Proposed renovation of maternity, renovation of old toilets and construction of a 4 door toilet at Chemosot Health Centre and elevated water tank at Ngoina road Dispensary			2,292,280	2,292,280
Kolaytex Limited	2/15/2024	Proposed completion and equipping of borehole at Kipkelion Subcounty Hospital			4,994,791	4,994,791
Morich Ent Ltd	2/15/2024	Proposed KPLC Electrification and wirings phase 2 of facilities needing transformers in Soin Sigowet, Bureti and Belgut Sub counties			4,175,000	4,175,000
Nailant Kenya Limited	2/15/2024	Proposed renovations at Chesanga Dispensary			845,148	845,148
Niceton Enterprises Limited	2/15/2024	Proposed elevated 3,000L tank and a 10,000L tank with base, a 22,500L septic tank, placenta pit, completion of maternity, renovation of patient's toilet and renovation of staff house at Chepkoiyo Dispensary			2,495,000	2,495,000
Prosbet Supplies & Construction LTD	2/15/2024	Proposed Construction of a radiology unit at Fort Ternan Subcounty Hospital			4,736,660	4,736,660

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Purs Prings Investments Limited	2/15/2024	Proposed equipping and operationalisation Kitchen at Roret Subcounty Hospital			1,970,000	1,970,000
Ric-sky Limited	2/15/2024	Proposed renovation, fencing and gate at Municipal Health Centre			2,371,450	2,371,450
Roysam Company Limited	2/15/2024	Proposed renovation of OPD, water tank base construction and water gutters at Kapseger Dispensary.			648,584	648,584
Sevima Enterprises Limited	2/15/2024	Proposed fencing, tiling of OPD, construction of two door toilet and renovation of old one at Kabitungu Dispensary			2,094,455	2,094,455
Toboit Ent Ltd	2/15/2024	Proposed KPLC Electrification and wirings phase 2 of facilities needing transformers in Kipkelion East, West and Ainamoi Sub counties			3,931,000	3,931,000
Upright company limited	2/15/2024	Proposed renovation of OPD and remodelling of entry doors and plumbing works at trauma centre at Kaitui Dispensary.			2,099,950	2,099,950
Wenvy Investment Limited	2/15/2024	Proposed fencing, gate, toilet repair and facility signage at Magire Dispensary			544,720	544,720
Zingoro Limited	2/15/2024	Proposed renovation of OPD and maternity at Cheplanget Dispensary and water tank base at Tiritab Moita Dispensary			2,150,002	2,150,002

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Birshmart enterprises limited	3/6/2023	Construction of 4 metal drying tabs 25 each in length to tuiyo gaa fcs(kunyak ward)	960,000	960,000	-	-
Alpharock Developers Ltd	2023/2024	Proposed Fabrication and installation of a Boda Boda shed at Sigowet Hospital gate & Kebeneti Centre, Sigowet Ward			1,325,008	1,325,008
Bestlands Enterprises Ltd	2023/2024	Proposed Refurbishment and Construction of Shops and Stalls at Litein Town			6,298,205.95	6,298,206
Kevan company limited	6/10/2022	Construction and Rehabilitation of Kapdaud – Kiptewit Pry – Chebaibai road; Chebaibai – Tetile Road; Kapcheptangus – Ririati Road; Kamolok Pry – Atepwo – Kowek Cheboin Ward	2,081,600	-		2,081,600
Kevan company limited	2019/2020	Dumping, Excavation, Compaction, grading & murraming of SesgaaKapsoiyo pri-Kipkoiyan corner road in Kapsuser ward	3,815,400	-		3,815,400
Maytrail Investment limited	2019/2020	Construction and Rehabilitation of Togomin-Holistic Church Tuiyobi rd Kap-kabon-Church of Christ Arap-Sigei rd;Arap rangi-Arap Leiting dam road; Arap -Sete Chers Centre- Arap Choge	5,361,848	5,361,848.00		-

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Cranes Bee Group Limited	2019/2020	Construction and Rehabilitation of AIC Siwot - Tuiyobei Maarifa Academy - Askari Kamili - Museum - Sereng Dispensary Rorok - maji Moto Bridge Road	5,088,000	-		5,088,000
Emron contractors and supplies limited	42746	Construction and Rehabilitation of Simboyon kadenge forest road	1,141,230			1,141,230
Tegunot Enterprises	2019/2020	Supply of Murram Quarry Turguito AGC Church	1,149,010	-		1,149,010
Bestfield Enterprises Ltd	2019/2020	Excavation, grading & graveling of Kiptugumo Kamasega Main RD, 3KM	1,314,696	-		1,314,696
Kapyemit General Contractors Ltd	2019/2020	Excavation, grading & graveling of Kapkormom Kapkormom Junction RD, 2.5KM	1,465,768	-		1,465,768
Wegets Technical solution	2019/2020	Excavation, grading and Graveling of Kapkormom Junction Chesino RD, 3KM	1,198,126	-		1,198,126
TMK East Africa ltd	2019/2020	Excavation, grading & Graveling Cheptaritngariet Bridge RD, 3KM	1,342,304	-		1,342,304
Jamila Enterprises Ltd	2019/2020	Excavation, Grading and Graveling of Soliat Boys Junction Kabokyek RD, 1KM	238,152	-		238,152
Naik Property Ltd	2019/2020	Excavation, Grading & Graveling of Off	769,068	-		769,068

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		KaboreKipsitet Pri. School RD, 1.5KM				
Poomal Agencies	2019/2020	Dozing of Tabet- Mureret RD; Maso Primary- Maso Secondary RD	2,185,135	-		2,185,135
Kongato Construction Company Ltd	2019/2020	Excavation, Grading and Graveling of KalyongwetKimogoro RD, 3KM	1,792,473	-		1,792,473
Giokems & Co. Associated Limited	2019/2020	Excavation and Grading of KapsolomonChemegong Primary RD - 2KM	1,055,862	-		1,055,862
Errol homes ltd	2019/2020	Construction and Rehabilitation of Kelunet - kapkimoro road	1,134,391			1,134,391
Freca contractors & supplies co . Ltd	7/3/2023	Construction and Rehabilitation of Kapkimoro - Wochi road	506,943	-		506,943
Rirkos contractors ltd	2022/2023	Construction and Rehabilitation of Centre one - centre two road	2,578,593	-		2,578,593
Nickbett company limited	7/3/2023	Construction and Rehabilitation of Chepwagan - lebekwet - kolonget road	1,054,351	-		1,054,351
Denotec company ltd	7/3/2023	Construction and Rehabilitation of Kiptenden TBC - Kiptented pry school road	626,449	-		626,449
Tulwet investment co ltd	2/17/2017	Construction and Rehabilitation of Kaptumbo -chengkelel road	988,780	-		988,780
Rontel td	2/17/2017	Construction and Rehabilitation of Chepkorot TBC Taywet TBC road	718,720	-		718,720

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Jankari ltd	2/15/2017	Construction and Rehabilitation of Kakiboch - Taiwet road	1,067,069	-		1,067,069
Acute suppliers ltd	26/02/20167	Construction and Rehabilitation of Chebitet - katumbo road	791,086	-		791,086
Beruri investment limited	2/15/2017	Construction and Rehabilitation of kapkesiro - kapchanga road	1,031,506	-		1,031,506
KBB General contractors limited	1/11/2017	Construction and Rehabilitation of kadenge- forest road	1,184,533	-		1,184,533
Tuiya General contractors ltd	6/19/2017	Construction and Rehabilitation of Sikongo kindamet road- kisiara ward	1,614,693	1,167,765.00		446,928
Levas holdings limited	6/19/2017	Construction and Rehabilitation of Kalyongwet- kiptere market road	1,613,505	-		1,613,505
Shumata Investment Ltd		Excavation and Grading of Sosiot Turguito Primary RD, 2KM Waldai ward	1,337,501	-		1,337,501
Rotsons General Supplies Limited		Construction and Rehabilitation of Cheptenye Sign Post – Nukiat – Kesororoket road off Cheribo – Chepkoin Koitalel – Arap Suimmet road Waldai Ward	2,328,368	-		2,328,368
Barize Construction Limited	3/9/2022	Construction and Rehabilitation of Yala –Corner Y Teldet road Chilchila Ward	5,029,600	-		5,029,600
Bluemiles enterprises ltd	2018/2019	Construction and Rehabilitation of Sachangwan – Chepgich – Kipsumei – Mugui road Chilchila Ward	4,966,200	-		4,966,200

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Kevan Company limited	1/15/2022	Construction and Rehabilitation of Mososet – Kiptenden – Banda – Kapkeburu Tengecha Road Sigowet Ward	3,351,960	-		3,351,960
Eric Berur Holdings limited		Construction and Rehabilitation of Ormorijok – Kapsomboch Pry school Road Kaplelartet Ward	3,535,559	-		3,535,559
Waxxon Enterprises ltd	2018/2019	Maintenance of Chakoror – Chematui Road Cheboin Ward	1,950,600	-		1,950,600
Pedestal Company ltd	6/14/2021	Construction and Rehabilitation of Ngororga – Cheptigit – Sachangwan Road Cheboin Ward	995,582	-		995,582
Cranes Bee Group Limited	10/5/2021	Construction and Rehabilitation of Bururtu Junction – Kapkese Road Chilchila Ward	7,399,583	-		7,399,583
Kevan Company limited	6/22/2022	Construction and Rehabilitation of Booster – Musarair Pry – AIC Sosur ECDE Kaplelartet Ward	3,485,920	-		3,485,920
Kevan company limited		Construction and Rehabilitation of Kapdaud – Kiptewit Pry – Chebaibai road; Chebaibai – Tetile Road; Kapcheptangus – Ririati Road; Kamolok Pry – Atepwo – Kowek Cheboin Ward	2,081,600	2,081,600		-

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Rochilan Enterprises limited	2/17/2022	Construction and Rehabilitation of Kapsomboch – Emtid – Cheptagum Road Kaplelartet Ward	2,597,880	-		2,597,880
Rochilan Enterprises limited	6/28/2019	Construction and Rehabilitation of Quarry – Turgoito AGC church Ward	1,785,000	-		1,785,000
Thenducat Enterprises limited	2/14/2017	Maintenance and Rehabilitation of Charera-Kaporet Road in Chemosot Ward	6,190,966	-		6,190,966
Maytrail Investment limited	6/10/2022	Maintenance of Chemobei-Jordan Road in Kapsoit Ward	2,490,400	-		2,490,400
Silverkays enterprise limited	5/29/2018	Construction and Rehabilitation of Chebirir – gileges ATC Road Soin Ward	3,846,482	-		3,846,482
Rirkos contractors ltd	2019/2020	Construc of Simbi box culverts	717,501	-		717,501
Rirkos contractors ltd	2019/2020	Construction and Rehabilitation of Kabartegan Aic - chemamul TBC Kapmichael - kap patrick road	1,458,120	-		1,458,120
Peleste company limited	5/25/2016	Construction and Rehabilitation of Cheptagum - sondu cattle dip road	2,814,647	-		2,814,647
chang construction & suppliers ltd	2/24/2017	Construction and Rehabilitation of Kapsmith - kondamet road	5,613,458	-		5,613,458
Willer technical agency co ltd	29/2/2017	Construction and Rehabilitation of Cheptuiyet - kapkawa river road	3,913,159	-		3,913,159

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Technopac engineers & suppliers limited	2/27/2017	Kapkawa river - koilsir road	3,288,878	-		3,288,878
KBB contractors limited	2/11/2017	Construction and Rehabilitation of E47-Chebaran -cheromur road extention -soliat ward	2,298,980	-		2,298,980
Green Mau investment LTD	19/01/2017	Demolition and gravelling of chemosot box culvert approach road	912,048	-		912,048
Zamko limited	1/19/2017	Construction and Rehabilitation of Off soliat junction -kap albert kiptugumo road	3,999,912	-		3,999,912
Emron contractors and supplies limited	1/19/2017	Maintenance of kiplombe- itondo road(additional culverts)	760,200	-		760,200
Pway (k) limited	2/8/2017	Construction and Rehabilitation of Chemirir- chepkochun road	1,736,381	-		1,736,381
Nacolo (k) limited	1/15/2017	Construction and Rehabilitation of Kipsewer- mlilo road	3,997,847	-		3,997,847
Great flintex (k) limited	2/12/2017	Construction and Rehabilitation of Mutata- chemirmir road	3,100,796	-		3,100,796
Kenkit limited	2/20/2023	Construction and Rehabilitation of Kimungen-kwa oriango tapsimbor river- kipkeles road	2,774,891	-		2,774,891
Kenkit limited	2/20/2023	Construction and Rehabilitation of Kwa sambu- kapeli road	1,697,135	-		1,697,135
Eldan company ltd	30/062017	Construction and Rehabilitation of Leldet polythecnic rd kacheen- kapluso road	4,419,784	-		4,419,784

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Eldan company ltd	6/30/2017	Construction and Rehabilitation of Kimotogit- Balozi JNC Morau road- borowet kimasian	4,015,191	-		4,015,191
Purspring investment limited	6/30/2017	Construction and Rehabilitation of Kebeneti market- Nyasakia kapkures road	5,173,664	-		5,173,664
Systems Compliant	6/30/2019	Construction and Rehabilitation of Tarmasat – Kalyet – Forest road	2,564,566	-		2,564,566
Wuxal Investment Limited	6/30/2019	Construction of Masaita Box Culvert	3,564,784	-		3,564,784
Triparagon Company LTD	6/30/2019	Construction and Rehabilitation of Kamwingi 2 – Kimageri road	2,025,290	-		2,025,290
Wanaba Construction	6/30/2019	Construction and Rehabilitation of Chepsir – Kamagaa- Tegunon	1,534,647	-		1,534,647
Steliro Enterprises Company Limited	4/30/2020	Construction and Rehabilitation of Bokwo-Kapchemabwai rd; Tuiyobei Bridge-Soliat	3,730,500	-		3,730,500
Rojugs Company ltd	4/20/2020	Construction and Rehabilitation of Sombicho-Soko Ndizi- Kaprero rd	5,200,900	-		5,200,900
Maytrail Investment limited	4/13/2020	Togomin-Holistic Church Tuiyobi rd Kap-kabon-Church of Christ Arap-Sigei rd; Arap rangi-Arap Leiting dam road; Arap -Sete Chers Centre- Arap Choge	5,361,848	-		5,361,848
Gimms Sol LTD	6/24/2020	Road Marking	3,900,000	-		3,900,000

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Aryot Investment LTD	4/15/2020	Construction and Rehabilitation of Kipkuna-Chebwanan TBC-Kalach Road	2,015,000	-		2,015,000
Kalyn Investment Ltd	4/15/2020	Construction of lelagoi Box Culvert	3,919,904	-		3,919,904
Steliro Enterprises Company Limited	4/13/2020	Construction and Rehabilitation of Giri mori-Chesonoi;CheraraCenter-Kap Miwa-coffee rd	3,268,000	-		3,268,000
Rojugs Company ltd	6/24/2020	Construction and Rehabilitation of Kesainet-Singoronik road	5,274,900	-		5,274,900
Eaglewood General Contractors Ltd	4/15/2020	Construction and Rehabilitation of Chesunet-FPCK church-Cheplakwet;Kaitui dispensary-Kapkawa bridge	4,423,800	4,423,800.00		-
Lel timber	11/30/2022	Construction of bridge at tebesonik ward	8,500,000	-		8,500,000
Davsons Solutions Company Limited	2/3/2024	construction of Kaptagas TBS - Kapkawa Road			2,916,315.36	2,916,315
Wakjew Investment Company Ltd	12/13/2023	construction of Kapcherogos Kimeswon Kapmaina Road			4,991,619.00	4,991,619
Lenrock Logistics Limited	3/11/2024	construction of Kimoson Nyalilbuch Road			1,999,566.24	1,999,566
Fabrigi Limited	2/23/2024	Construction of Korongoi Sariat Cheramor Road			2,022,761.60	2,022,762
Jepcom Ventures Limited	3/11/2024	Construction of upper railway Kipchorian Road			4,861,283.92	4,861,284
Oneway Logistics Contractors Limited	3/11/2024	Construction of Kamachungwa Kipchorian Road			4,871,037.20	4,871,037

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Dongfeng Contractors Limited	1/26/2024	Construction of Eland Majengo Chrisco Road			1,465,724.00	1,465,724
Linbricks Contactors Limited	12/13/2023	Construction of Korongoi Sirit Cheramor Road			4,918,662.00	4,918,662
Wocek Company Limited	12/13/2023	Construction of Sigiriet Kaptolonye Road			3,643,985.79	3,643,986
Frek's Company Limited	3/11/2024	Construction of Chemosot Bridge Road			3,008,484.27	3,008,484
Alpharock Developers Ltd	1/26/2024	Construction of Koiyat Pry Mutwot Road			1,798,278.40	1,798,278
Zingoro Limited	2/3/2024	Construction of kapchebetB primary Chepkochun TBC - Simboiyon(Kapseneta) Road			2,408,487.12	2,408,487
Maeli and Family General Supplies Limited	1/30/2024	Construction of Chemunye - Nyagaa Road			2,999,114.45	2,999,114
Stelann Company Limited	1/26/2024	Construction of Tulwap - Forest Road			3,799,863.04	3,799,863
Jokijos Company Limited	3/11/2024	Construction of kesegetiet TBC - Kipchombul river arap bor Road			1,999,464.16	1,999,464
Norman Hustle Limited	12/13/2023	Construction of Sachangwan - Egisiek - Tabaita Road			4,606,757.88	4,606,758
LAKJ Investment Limited	12/13/2024	Construction of Koitabmat-Barsaiyan Pry - Laliat Road			4,949,488.00	4,949,488
Fairzone Limited	3/27/2024	Construction of Chelwokbei-Kap Ruben Road			3,099,357.60	3,099,358

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Rihisa Enterprises Limited	12/13/2024	Construction of Off B1- Chepkolon Pry School - Keriwest - Kooma Hill Road			3,958,309.76	3,958,310
Bekohil Investment Limited	3/27/2024	Construction of Edu- Saosa Road			4,024,231.84	4,024,232
Gisal Harlem Holdings Limited		Drainage works in Litein Town Phase II			4,859,156.29	4,859,156
Lodenners Investment Limited	3/14/2024	Construction of Itoik Catholic Church - Kapchepkongony Road			2,595,861.90	2,595,862
Chartai Company Limited	3/1/2024	Construction of Kapkoita-Sosur Road			2,995,800.00	2,995,800
Brenyungs Limited	2/14/2024	Construction of Kitoben Pry School- Sagatet Pry School - Transformer Road			3,202,172.46	3,202,172
Autoburg International Limited	3/11/2024	Construction of Kalyongwet TBC Road			1,997,083.84	1,997,084
Alfatoos Company Ltd	2/20/2024	Construction of Kap Isaiah Trichla Road			3,698,080.00	3,698,080
Bransco Limited	1/26/2024	construction of Kimandui Sosiot Road			4,490,819.00	4,490,819
Wenvy Investment Limited	1/26/2024	construction of Tunnel Kimandui Road			3,687,536.76	3,687,537
Komlum Limited	2/6/2024	Construction of an Access to Kapsorok County Aggregation and Industrial Park(CAIP) site			4,730,728.24	4,730,728

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J & Soy Hoildings Limited	29th June 2023	Proposed Equipping and Solarisation of Spring Protection, Construction of sump, UPVC tanks, Rising Main and Distribution Pipelines, spring protection) Chepkeikei Water Project	4,199,616	4,199,616		-
Shogino Limited	29th June 2023	Proposed Equipping and Solarisation of Spring Protection, Construction of Masonry Tank, Rising Main and Distribution Pipelines, control house and spring protection Kabartegan-Ainapkoroitik Water Project	4,959,991	4,959,991.06		-
Phorton Constructions Limited	31st May 2023	Proposed Construction of intake Structures and pipeworks Kokwet-Kipsinende Pipeline	2,206,456	2,206,456		-
Muraran Enterprises	20th April 2023	Installation of Solar System, Equipping of Borehole; Construction of Control House; Rising Main; 50m3 Masonry Tank; Distribution Pipelines; Communal water points; and Fencing of the Solar Structure and masonry tank areas Kapjoshua Borehole Water Project	4,905,816	4,905,816.00		-



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Miginon Logistics (K) Limited	29th June 2023	Borehole Drilling and development Enginit Borehole Water Project	1,813,614	1,813,614		-
Jepchir Holding Limited	29th June 2023	Rehabilitation of Submersible sub motor - solar Driven Kebimbir Primary School B/H Water project	649,310	649,310		-
Moiwa Youths Limited	20th April 2023	Solarization, Pumpset, Pipework, Upvc Tank Installation Kibaraa Water Project	4,382,991	4,382,991		-
Chemitan Construction and Supplies Limited	14th June 2021	Proposed supply and Installation of hyrum construction of 23,4m3 steel tower construction of 2 KM,2" distribution pipeline-Ainabon water project in Kipchebor ward	2,279,884	2,279,884.00		-
Roco Construction Limited	31st May 2023	Supply, Delivery, Excavation of Gravity Main, Construction of weir and fencing of intake works Londiani Water Supply Intake and Gravity Mains Project	4,221,240	4,221,240		-
Soyland Investment Limited	02nd June 2020	Construction of Seretut 2 Water Project in Seretut Ward	511,176	511,176.00		-
Ryann & Brian International Limited	31st March 2022	Construction of Seretut 2 Water Project in Seretut Ward	502,874	502,874		-

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Toror Holdings Limited	29th June 2023	Borehole Drilling and development Sosur Borehole Water Project Soim/Sigowet Kaplelartet Ward	1,817,952	1,817,952.00		-
Remix Limited	29th June 2023	Proposed Equipping and Solarisation of Intake, 2No. UPVC tanks, Rising Main and Distribution Pipelines, Supply & Installation of sub-motor Mabasi Water Project Bureti Kisiara Ward	4,972,266	4,972,266		-
Tuiya General Contractors Limited	29th June 2023	Proposed Construction Of Masonry Tank, Distribution Pipelines, Communal Water Points, Supply and Installation of UPVC Storage Tank and Fencing off Spring Protection Mtaragon Water Project Kipkelion West Kamasian Ward	3,342,991	3,342,991.00		-
Swift Neo Logistocs	29th June 2023	Kapkatet Water Spring Protection	2,741,741	2,741,741		-
Rimart Supplies and Services Limited	05th April 2024	Ainabon Water Project Phase 11			3,985,528	3,985,528
Kirlyn Solutions Ltd	05th April 2024	Borowet-Kasheen Water Project			2,955,637	2,955,637
Alran Investments Limited	05th April 2024	Enhancement of Ngendalel, Kalyet, Masibun and Simchorwet water project			3,866,000	3,866,000
Cvg Invest Ltd	05th April 2024	Jagoror - Kapsimotwo Water Project			3,508,443	3,508,443

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Safariland Enterprises Company Limited	05th April 2024	Jagoror Borehole Water Project			1,802,501	1,802,501
Balron Company Limited	23rd April 2024	Kapcheplanga Borehole Water Project			4,278,445	4,278,445
Lodenners Investment Limited	05th April 2024	Kapkatet Spring Rehabilitation			1,990,189	1,990,189
Tiriren Services Limited	05th April 2024	Kapkondor/Cheusi/Setek/Itoik Water Project			4,188,702	4,188,702
Brevicks Enterprises Limited	05th April 2024	Kapkongoni Water Project			2,548,520	2,548,520
Shastar Limited	05th April 2024	Kapkwen Borehole Water Project			2,049,285	2,049,285
Flatam Solutions	08th March 2024	Kapruben Water Project			2,806,985	2,806,985
Chakimo Holdings Limited	23rd April 2024	Fortenan-Koisagat water supply			4,860,209	4,860,209
Mumannest Enterprises Limited	08th March 2024	Lower Kipkecheiyet Water Project			1,535,410	1,535,410
Derju Enterprises Limited	21st May 2024	Lower Kiplogoi Water Project			2,851,889	2,851,889
Service Connect Ltd	23rd April 2024	Otui Borehole Water Project			2,103,010	2,103,010
Moiwa Youths Limited	08th March 2024	Rehabilitation of Lelaitich Boiyon Water Project			2,047,168	2,047,168
Betriz Company Limited	08th March 2024	Sombicho Water Project			2,499,850	2,499,850
Subnetwork Kenya Ltd	08th March 2024	Sullivan/Annex Spring Protection			1,199,045	1,199,045
Homros Holdings Limited	08th March 2024	Tulwapmoi Water Project			4,942,296	4,942,296

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Realshade Invet	21st May 2024	Chesire Water Project			4,711,112	4,711,112
Bebobev Africa Limited	20th April 2023	Kiptere/Simbamoo Water Project			4,934,854	4,934,854
Calsa Company Limited	21st May 2024	Londiani Water Supply Project			3,075,000	3,075,000
Tealand Solutions Limited	21st May 2024	Masaita Borehole Water			1,831,176	1,831,176
Rayoni Favour Construction Co Limited	23rd April 2024	Chesino Water Supply			1,700,033	1,700,033
Jaywel Limited	21st May 2024	Rehabilitation of Ngeny Koiborot School Borehole			983,332	983,332
Robried Company Limited	21st May 2024	Kapsoroget-Kapkutei Lastmile Connectivity Water			2,983,694	2,983,694
Killyan Enterprises Limited	21st May 2024	Chesilot Water Project			2,105,887	2,105,887
Vetect Holding Ltd	13th June 2024	Upper Sombicho Water Project			3,991,424	3,991,424
Lyncater Investment Limited	21st May 2024	Chesire Water Project Solarization			4,933,016	4,933,016
Rovenus Limited	21st May 2024	Masarian -Samiyutik Water Project Water Project			2,692,080	2,692,080
Jamarot Enterprises Limited	21st May 2024	Berea Water Project			2,195,880	2,195,880
Thekos Investment Ltd	13th June 2024	Chesiche Water Project			4,893,605	4,893,605
Cobeca Ventures Limited	23rd April 2024	Chepsoo - Kapsasur water project			3,499,200	3,499,200

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Droyan Ventures Limited	21st May 2024	Cherire Solarization Water Project			4,245,136	4,245,136
Chebema Construction Andsupplies Limited	21st May 2024	Itanda Extension Pipeline			2,861,567	2,861,567
Joynesh Enterprises Ltd	23rd April 2024	Cheptarit Water Project			4,718,991	4,718,991
Briskofex Enterprise Limited	21st May 2024	Kapcheluch water Project			3,570,600	3,570,600
Hildama Construction and Supplies Limited	23rd April 2024	Reresik Water Project			1,500,000	1,500,000
Shogino Limited	05th April 2024	Kaplutiet Borehole Project			1,795,071	1,795,071
Elang Solutions Limited	05th April 2024	Chepkoinik Kirukto Water Project			3,834,636	3,834,636
Bomet Water and Sanitation Company Limited	2023/2024	Bulk Water Supply			4,000,000	4,000,000
Bon International Limited	20.06.2023	proposed repairs and redecoration works to council houses 11 no units-belgut estate	346,617	346,617		
Vasudev Limited	5/27/2022	Refurbishment of Senior Government Residential House	1,985,135	-		1,985,135
Rihisa enterprises limited	10/24/2022	Proposed renovation of chief of staff office,holding room,board room and roof leakage repairs at kericho county headquartes	2,203,750	-		2,203,750

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Supplier/Contractor Name	Date of the LPO/LSO	Details of Work Performed.	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	ADDITONS	BAL C/F
Rihisa enterprises limited	11/2/2021	Proposed repair and redcoration works to mama ngina estate phase 11-4 houses and 1 ablution block -69a-b to 70a-b	1,408,270	1,408,270		0
Lenrock logistics limited	5/31/2024	Proposed construction of sentry box,security gate and general refurbishment works to lhpp offices			1,680,000	1,680,000
Boc kenya plc	44709	Supply and delivery, installation, testing and commissioning of oxygen tank for kericho county referral hospital	8,349,367			8,349,367
Resjos Limited		Kapkures Water Project			23,703,345	23,703,345
Nakuru Express Services	30.06.2019	Rehabilitation and construction of Kimologit water supply			75,939,091	75,939,091
one way Logistic Company	30.06.2019	Kaboloin water project lower part of Kapsaos			3,218,503	3,218,503
Pramigo Holdings	30.06.2019	Kiptunoi water supply			3,340,672	3,340,672
Riang International limited	30.06.2019	Completion of rehabilitation and construction of drainage structures in Kapkatet township			18,153,086	18,153,086
Buffloc Investment Ltd	30.06.2019	Construction of Drainage Structures in Londiani			36,536,634	36,536,634
Alfabet Ltd	30.06.2019	Intake Works RisingMain Pipeline,Construction of			30,858,169	30,858,169

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Supplier/Contractor Name	Date of the LPO/LSO	Details of Work Performed.	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	ADDITONS	BAL C/F
		masonry Treatment Plant and Distribution Lines				
lineage Holdings Limited	30/06/2023	Reenovation and alteration of SokoHuru ICT Center	359,997	359,997		-
Hilnoh Technologies Ltd	30/06/2023	Erection and completion of fence around Chebwagan Youth Center	1,533,200	1,533,200		-
Vonneg Limited	19/02/2024	Construction of basketball at Kericho green stadium			404,619.50	404,620
Lanzol group ltd	27/6/2024	temporary works, demolition and auxillary services at Kericho Green Standium			1,450,000.00	1,450,000
Avasal Investment	5th April, 2024	Completion of Kapcheluch Tea Buying Centre.			2,479,615	2,479,615
Chakir Group Ltd	5th April, 2024	Renovation of Soin ATC			2,498,300	2,498,300
Yeris Investment ltd	20th APril,2024	Renovation of Lebekwet Tea buying centre			1,819,780	1,819,780
Remline Holdings Limited	20th APril,2024	Renovation of Cheptororyet Tea buying centre and construction of a2-door pit latrine			2,295,065	2,295,065
Opanix Invetsment Limited	20th APril,2024	Renovation of Subukia Co-operative Building			1,968,105	1,968,105
Gilbrons Holdings Ltd	20th APril,2024	payment for the renovation of Chepkeleliet tea buying centre			1,799,885	1,799,885

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Supplier/Contractor Name	Date of the LPO/LSO	Details of Work Performed.	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	ADDITONS	BAL C/F
Brimlex Ltd	19th Dec,2024	Renovation of Londiani Sub County offices			1,996,030	1,996,030
Greenstreet Limited	8/4/2022	Renovation of office of Governor	1,980,000	-		1,980,000
Jamarot Enterprises Ltd	3/27/2024	Partitioning of office			3,988,540	3,988,540
Opanix Invetsment Limited	20th APril,2024	Payment for renovation of Subukia Co-operative Building			1,968,105	1,968,105
<b>Sub-Total</b>			<b>281,558,468</b>	<b>64,544,334</b>	<b>496,741,998</b>	<b>713,756,132</b>
<b>Grand Total</b>			<b>526,208,650</b>	<b>(196,489,526)</b>	<b>820,328,191</b>	<b>1,147,933,403</b>



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**Annex 3 – Analysis of Pending Staff Payables**

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

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**Annex 4 – Analysis of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts Due To County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts Due To Third Parties</b>							
5.							
<b>Sub-Total</b>							
<b>Others (Specify)</b>							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



**Annex 5 –Analysis of imprests and Advances**

**(a) Government Imprest**

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (2023/2024)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<b>Total</b>		-	-	-

**(b) Salary Advance**

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (2023/2024)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<b>Total</b>		-	-	-

*County Government of Kericho*  
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**Annex 6 – Summary of Non-Current Asset Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) Previous Year</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2024</b>
Land	122,476,000	15,600,000	-	-	138,076,000
Buildings and Structures	3,312,814,784	146,976,691	-	-	3,459,791,475
Transport Equipment	244,923,400	12,989,000	-	-	257,912,400
Office Equipment, Furniture and Fittings	178,108,665	21,247,079	-	-	199,355,744
ICT Equipment	310,572,688	2,298,690	-	-	312,871,378
Machinery and Equipment	909,007,162	83,874,443	-	-	992,881,605
Heritage and Cultural Assets	-	-	-	-	-
Biological Assets	75,662,724	14,851,955	-	-	90,514,679
Intangible Assets	290,482,333	11,159,644	-	-	301,641,977
Infrastructure Assets- Roads, Rails	10,116,782,388	1,022,694,029	-	-	11,139,476,417
Work In Progress	-	-	-	-	-
<b>Total</b>	<b>15,560,830,144</b>	<b>1,331,691,531</b>	<b>-</b>	<b>-</b>	<b>16,892,521,675</b>

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Kericho Municipal Board	2,704,286	21,204,286	-	-	23,908,572	23,908,572	-	-
2.	Litein Municipal Board	2,204,286	6,204,286	-	-	8,408,572	8,408,572	-	-
3.	Tililwasco	-	2,686,748	2,686,748	-	5,373,496	5,373,496	-	-
4.	Kericho County Referral Hospital	-	45,537,317	19,730,081	25,568,050	90,835,448	90,835,448	-	-
5.	Kapkatet Sub County hospital	-	19,004,070	16,449,609	25,514,775	60,968,454	60,968,454	-	-
6.	Roret Sub County Hospital	-	1,407,953	840,319	1,457,918	3,706,190	3,706,190	-	-
7.	Kipkelion Sub County Hospital	-	-	406,689	623,036	1,029,725	1,029,725	-	-
8.	Londiani Sub County Hospital	-	5,250,615	1,174,335	6,920,090	12,722,004	12,722,004	-	-
9.	Fortenan Sub County Hospital	-	928,510	238,700	2,359,746	3,526,956	3,526,956	-	-
10	Sigowet Sub County Hospital	-	6,636,131	2,703,590	3,308,998	12,648,719	12,648,719	-	-
	<b>TOTAL</b>	<b>4,908,572</b>	<b>12,815,256</b>	<b>44,230,071</b>	<b>65,752,613</b>	<b>223,128,136</b>	<b>223,128,136</b>	<b>-</b>	<b>-</b>



Director of Finance  
 County Executive



Director of Finance  
 Fund/project/board/water company/hospital

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**Annex 8 – Contingent Liabilities Register**

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

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**Annex: 9 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Annex 10 Reporting on Disaster Expenditure**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments