REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

FOR THE YEAR ENDED 30 JUNE, 2022

OFFICE OF THE AUDITOR GENERAL
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COUNTY GOVERNMENT OF BOMET

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

Prepared in accordance with the cash basis of accounting method under the international sector accounting standards (IPSAS)

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period *ended June 30, 2022*

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period *ended June 30, 2022*

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1. Key Entity Information And Management

a) Background information

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

Vision

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

Mission

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

Core Values

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

b) Key Management

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

	Name	**Designation**	**Date of holding office**
1.	H.E. Prof. Hillary Barchok	Governor	8th August 2019
2.	Hon .Shadrack Rotich	Deputy Governor, AG CECM Lands, Housing and Urban planning.	18th December 2019
3.	Hon. Patrick Maritim	CECM- Administration, ICT And Public Service	6th December 2019
4.	Hon. Andrew Sigei	CECM- Finance & Economic Planning	21st August 2019
5.	Hon. Juliana Yegon	CECM- Education & Vocation Training	21st August 2019
6.	Hon. Dr. Joseph K. Sitonik	CECM-Medical Services & Public Health	21st August 2019
7.	Hon. Julie Chepkuto	CECM-Trade, Energy, Tourism and Industry	21st August 2019
8.	Eng. Joseph Kiprono Terer	CECM-Agriculture	16th October 2019
9.	Dr. Joseph Kipchumba Toweett	CECM-Roads, Public works and Transport	16th October 2019
10.	Hon. Eng Peter Tonui	CECM – Water, Sanitation, Environment and Natural Resources	5th May 2020
11.	Hon. Rosa Chepngetich Bett	CECM - Cooperatives and Enterprise Management	21st May 2020.
12.	Hon Mrs Alice K Kirui	CECM Youth, Gender, Culture and Sports and Social Services	5th May 2020.

KEY MANAGEMENT

The County Executive team during the quarter consisted of:

H.E. PROF. HILLARY KIPNGENO BARCHOK

GOVERNOR BOMET COUNTY



H.E. Prof. Barchok the third Governor of Bomet County took the oath of office on August, 2019.

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

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

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

H.E SHADRACK ROTICH

THE DEPUTY GOVERNOR BOMET COUNTY



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

H.E David Shadrack Rotich was appointed as the third Deputy Governor of Bomet County and took the oath of office on 18th December 2019. He is currently acting CEC Member in the Department of Lands and Urban Planning.

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

HON. PATRICK MARITIM



CECM- ADMINISTRATION & PUBLIC SERVICE

Mr. Patrick Maritim was appointed as CEC, Administration, ICT and public service on 6th December 2019.

He holds a degree in Bachelor of Science in Education from Kenyatta University and Diploma in Education management from Kenya education Management Institution.

Mr. Patrick Maritim is a teacher with 34 years' experience out of which he has served as a principal for 17 years. Until his appointment, he was the Principal at Highway Secondary school.

HON. ANDREW KIMUTAI SIGEI



CECM -FINANCE AND ECONOMIC PLANNING

Mr Andrew Kimutai Sigei was appointed as the CEC, Finance and Economic Planning on 28th August 2019.

Before his appointment, he served as a Fund Account Manager at the National Government Constituency Development Fund (NGCDF) Board for Sotik and Ainamoi constituencies.

Mr. Sigei holds a master degree in Business management (Strategic management) from Kabianga University and he is pursuing PHD in strategic management and Bachelor's degree in Mathematics and Economics from University of Nairobi.

HON. JULIANA YEGON



CECM - EDUCATION & VOCATION TRAINING

Mrs Juliana Yegon was appointed as CEC, Education & vocational training on 28th August 2019.

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

HON. DR. JOSEPH K. SITONIK



CECM - MEDICAL SERVICES & PUBLIC HEALTH

Dr Sitonik was appointed the CEC, Medical services & Public health on 28th August 2019.

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

HON. JULIAH JEPCHIRCHIR CHEPKUTO



CECM- TRADE, INVESTMENT, INDUSTRY & ENERGY

Juliah Jepchirchir Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 21st August 2019.

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

HON. ENG. JOSEPH KIPRONO TERER



CECM- ROADS, PUBLIC WORKS & TRANSPORT

Eng. Joseph Kiprono Terer was appointed as CECM Roads, Public Works& Transport on 16th October 2019.
Eng. Terer is a registered Agricultural engineer by profession with 33 years working experience in various sectors in agricultural engineering projects, water resources management, water supply and sanitation and roads infrastructure.
He has served in various government and intergovernmental institutions including Nile Basin Initiative as a regional project manager.
Until his appointment he was a Managing Director, Kericho Water & Sanitation company and also served in the management board of Kenya water services providors Association (WASPA).
He holds a master's degree in environmental studies, BSC degree in Agricultural Engineering and diploma Agricultural Engineering.

HON. DR. JOSEPH KIPCHUMBA TOWETT



CECM-AGRICULTURE, LIVESTOCK & COOPERATIVES.

Dr. Towett was appointed CECM, Agriculture Cooperatives And Marketing on 16th October, 2019.

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

HON. ROSA CHEPNGETICH BETT



CECM - COOPERATIVES AND ENTERPRISE MANAGEMENT

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

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

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

HON. ENG PETER TONUI



CECM–WATER, SANITATION, ENVIRONMENT AND NATURAL RESOURCES

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

Eng. Peter Tonui is an engineer by profession with a Master's Degree (JKUAT) in Strategic Management and BSC (UON). He has more than 25 years in telecommunication Industry and general construction of which 8 years he served in senior position in Telkom Kenya.

Before his appointment he was the CEO of Tiroto Construction and General Enterprises ltd, Board Member of Nyandarua Institute of science and Technology and Board chairman of Nyongores Secondary school.

Presently is in the process of getting certification as a member of Kenya Association of Project Managers (KAPM).

HON ALICE K KIRUI



CECM-YOUTH, GENDER, CULTURE AND SPORTS

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

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

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

c) Fiduciary Management

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

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

d) Fiduciary Oversight Arrangements

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

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

e) Bomet County Executive Headquarters

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

f) Entity Contacts

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

g) County Executive Bankers

1. Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   NAIROBI, KENYA

2. Other Commercial Banks – refer to Annex 4

h) Independent Auditors

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Bomet financial statements for the year ended 30th June 2022. The financial statements present the financial performance of the County executive over the past financial year.

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

Financing of the County Governments

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

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

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

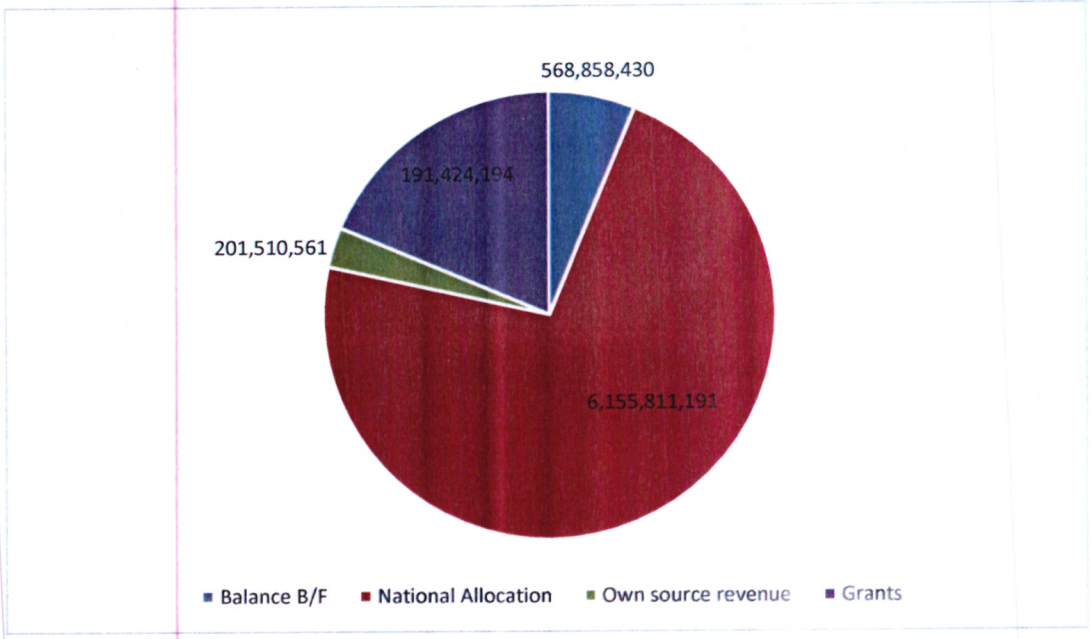
- Automation of all revenue streams
- Strict enforcement of Finance Act
- Capacity building
- Timely enactment of Finance Act
- Increasing the tax base.
- Updating of valuation roll

Financial Performance

Revenue

Total county revenue including exchequer receipts and local revenue collection amounted to Ksh **7,197,378,557** against a target of Ksh **8,803,243,743** representing a performance of 82% per cent with a negative deviation of Ksh 1.6 B from the planned target. There was also a reduction in revenue by 10% in the year under review compared to actual receipt in financial year 2020/21. *Figure I* below demonstrate the total County Receipts by source. As projected during the period under review the County received the highest revenues from exchequer transfers.

Figure I: County Total Receipts by Source (Kshs)



County Government Total Revenues FY 2021/2022 (Kshs.)

COUNTY REVENUE	ACTUAL RECEIVED FY2020/2021	BUDGETED FY2021/2022	ACTUAL RECEIVED FY2021/2022	DEVIATIONS	% Collection
Balance B/f	474,162,048	668,554,856	182,272	668,372,584	0%
National Allocations	5,507,100,000	6,691,099,118	6,155,811,191	535,287,927	92%
Own Revenues	183,008,302	260,000,000	201,510,561	58,489,439	78%
Covid-19 National Govt Support	115,000,000	24,306,279	24,306,279	0	100%
HSSF-Danida	22,275,000	20,031,750		20,031,750	0%
Universal Health care(World Bank)	110,637,109	150,771,484	6,100,875	144,670,609	4%
CA- Fuel Levy Fund	164,138,821	319,907	319,907	0	100%

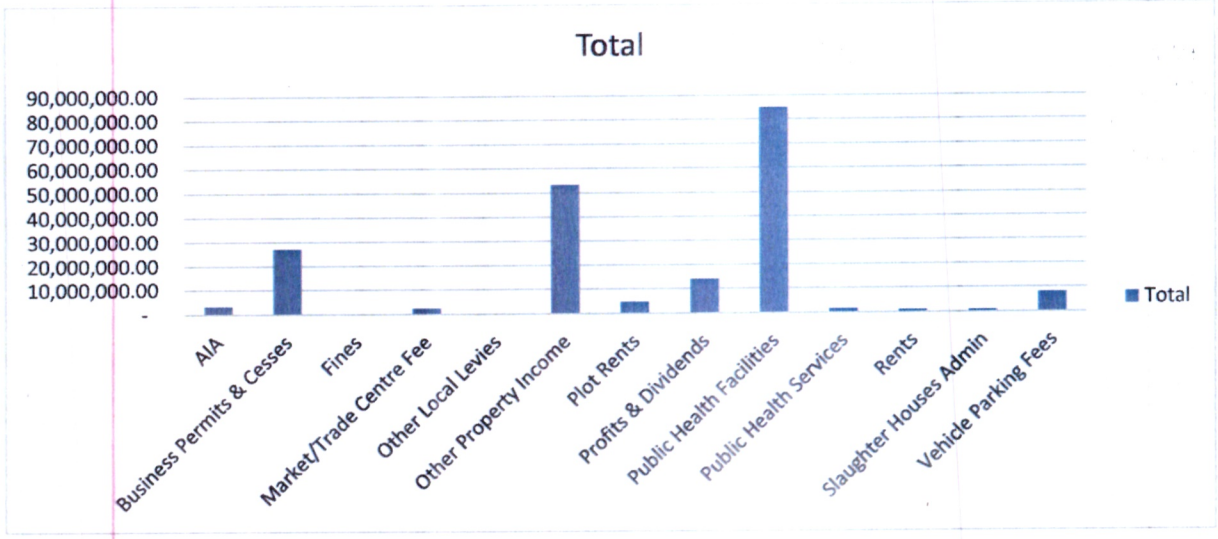
IDA(Word Bank) Kenya Climate Smart	255,671,179	427,703,258	144,476,999	283,226,259	34%
CA-User Fees foregone	16,713,356	-		-	0%
CA- Leasing of Medical Equipment	-	153,297,872		153,297,872	0%
Kenya Urban support programme(KUSP)	92,307,576	92,307,578		0	0%
Nutritional International	12,000,000	22,000,000	7,498,800	92,307,578	0%
CA-Development of Youth polytechnics	48,499,894	24,257,347		14,501,200	34%
ASDSP	12,760,159	43,240,319	8,721,334	0	0%
CA - KDSP (level 1 + FY2016/17 allocation+ Level II)	212,353,974	215,353,974		24,257,347	0%
FLLOCA/Climate Change		10,000,000		34,518,985	20%
GRAND TOTAL	**7,009,812,473**	**8,803,243,743**	**6,322,791,471**	**215,353,974**	**0%**

In addition to the revenue received for the year, there were unspent balances carried forward from FY 2020/21 amounting to Ksh 568,858,430. The funds available for use in financial year 2020/21 was Ksh 6.3 billion comprising of equitable share, conditional grants, local revenue and unspent balances for financial year 2020/21. The variance between targeted revenue and actual revenue was Ksh2.4 Billion which is mostly attributed to positive deviation in equitable share.

Local revenue collections amounted to Kshs. 201,510,561 against a target of Kshs. 260 million in the year under review. This illustrate that there was a deviation of Ksh 58.5 million from the projected estimates. The analysis of revenue by sources indicates that the major sources of revenue for the financial year 2021/22 was Hospital/health centres which accounted for 42% of the total local revenue collected followed by Multinationals and Single business permits at 26% and 13% respectively. Embomos tea farm accounted for 7%, property rates 2%, cess collections 2%, markets and slaughter fees 1.6%, rental income 0.5%, parking charges 4% and others 1.7%.

The local revenue increased by 10 per cent from 183 million in FY2019/20 fiscal year to 201 million in the period under review.

Local Revenue Performance by Stream (Kshs.)



Expenditure Performances

The total spending in the financial year 2021/22 amounted to Ksh **7,814,437,956** against a target of Ksh **8,803,243,742** indicating a performance of 89%. Recurrent expenditure recorded the highest absorption rate of 63% against the budget while development expenditure recorded an absorption rate of 37% against the budget for development.

Further analysis of expenditure in term of economic classification indicates that salaries and wages consumed a huge part of the expenditure for the period at 35% of the total expenditure. Operations and Maintenance accounted for 17% of the period expenditure while development expenditure accounted for 37% of the actual expenditure for the period.

Composition of Recurrent Expenses (Kshs)

Recurrent expenditure had the highest deviation from the planned performance with a variance of 0.915billion. This may be attributed to cash-flow constraint due to late disbursements. Personnel emoluments was below target by 0.349 billion (11 per cent) while Operations and Maintenance had a variance of 0.079 billion (6%) against target.

Accounts receivables

Imprest management is a critical area of focus in Bomet County Government. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delays from some staff to account for their imprests on time. Going into FY 2022/2023, we will place more emphasis on complying with the PFM regulations with regards to imprests.

Pending bills

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

Fixed assets

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

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

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

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

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

Value for money and achievement

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

IMPLEMENATION CHALLENGES

Risks to Revenue Collection and Budget Implementation Disasters:

Cash flow Fluctuations and Unpredictability:

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

Inflation Rates:

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

Key Risk management strategies

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

1. **Assume and accept risk**

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

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

2. **Avoidance of risk**

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

3. **Controlling risk**

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

4. **Transference of risk**

When risks are identified and taken into account, mitigating the consequences through transference can be a viable strategy. The transference strategy works by transferring the strain of

the risk and consequences of another party. This can present its own drawbacks, however, and when the department implements this risk mitigation strategy, it should be in a way that is acceptable to all parties involved.

5. **Watch and monitor risk**

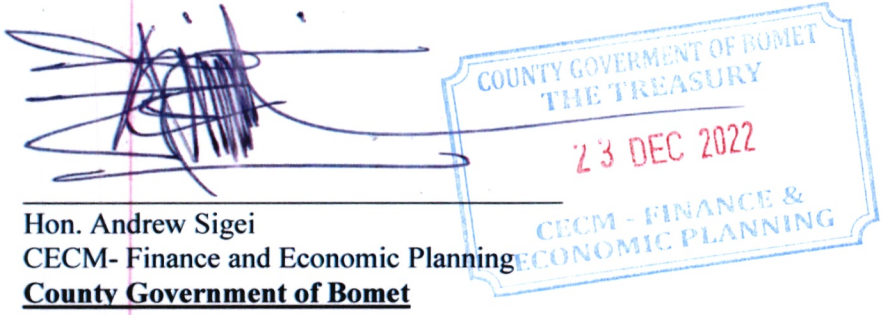
Monitoring projects for risks and consequences involves watching for and identifying any changes that can affect the impact of the risk. Production teams might use this strategy as part of a standard project review plan. Cost, scheduling and performance or productivity are all aspects of a project that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

Conclusion

FY 2021/2022 was a good year in general. Good progress was made despite the post covid 19 challenges that affected the collection of revenues from various streams. However, momentum has been created to enable Bomet County Government continues on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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

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



Hon. Andrew Sigei
CECM- Finance and Economic Planning
County Government of Bomet

3 STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives

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

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

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

Development of policies that prioritize economic opportunities to reduce poverty across the County

Enhance access to water for domestic use and for irrigation

Proper management of the County natural resources

Improve road network across the County by grading and murraming at least 20kms of roads per ward annually

Comprehensive town and urban plans that ensure cleanliness and efficient provision of services to the public

Enhance access to electricity and ensure that every part of Bomet County is connected to power

Develop a strong health system with improved maternal and child care services and enhanced drugs storage and distribution

Establishment of well-equipped modern learning ECD centres in every public primary school and creating an education fund to cater for unprivileged students in secondary schools as well as a revolving fund for students in tertiary institutions

Empowerment of youths, women and persons with disabilities

Enhance public participation to strengthen good governance, accountability and inclusivity.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

DEPARTMENT OF ADMINISTRATION, OFFICE OF THE GOVERNOR, ICT AND PUBLIC SERVICE

Department	Objective	Outcome	Indicator	Performances
Office of the Governor, Administration, ICT and Public Service	To improve work environment	Improved service delivery	% of office to completion and operational	In the FY 2021/22, 15 Ward offices were 98% completion
			% of residential buildings completion	100% of completion of number of official residences
	To ensure effective and reliable communication	Improved communication and efficient service delivery	Number of offices with LAN installed	In the FY 21/22, four offices installed with LAN

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

Department	Objectives	Outcome	Indicator	Performances
Finance and Economic Planning	To improve tracking results	Enhanced evidence-based decision making	No of M&E reports prepared and disseminated for FY 2021/2022	In the FY 21/22, A County Annual Progress Report was prepared
	To strengthen M&E practice and culture	Strengthened M&E practice and culture	Number of sensitization meetings held	In the FY 21/22, Three sensitization meetings for

				M&E Champions held
	To improve policy formulation and planning	Improved development planning	Number of Annual Development planning Developed	In the FY 21/22, ADP for FY 2022/2023 formulated
	To prepare timely, realistic and accurate budget	Equitable resource allocation and implementation of the budget	% Level of compliance with budget deadlines and Absorption	In the FY 21/22, 100% compliance and 90% Absorption of the budget
	To strengthen financial Management	Prudency in financial management	Number of staff trained	In the FY 21/22, 100 staff members were trained
	To enhance revenue collection	Increased in Local Revenue Collected	Number of automated streams	In FY 21/2022 revenue system improved

DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

Department	Objectives	Outcome	Indicator	Performances
AGRICULTURE, LIVESTOCK AND FISHERIES	To increase crops production and productivity	Improved cash crop production	Number of coffee nurseries established	30 coffee nurseries established
			Number of tea buying centers supported	50 tea buying centers supported with construction materials
			Number of pulping machines purchased	2 hand pulping machines purchased

	To increase crops production and productivity	Enhanced household food security	Number of alternative food crops established/ varieties introduced	In FY 21/22, 1 varieties of beans 1 varieties of sweet potatoes
		Increased farm income	Number of avocado, mango and banana seedlings purchased	In FY 21/22, Avocado 20,000 Mango10,654 Bananas 1200 Seedlings purchased
		Adoption of modern farming technology	Number of greenhouses procured and installed	In FY 21/22, 15 greenhouses procured and installed
		Enhanced access to farm machinery services	Number of existing machines services	In FY 21/221, 3 existing machines were services
	To enhance livestock production, health, welfare and livestock and fisheries products quality	Increased milk volume marketed	Number of cooling plants/hubs established	In FY 21/22, 5 cooling plants/hubs established
		Improved availability of quality feeds	Number of feed varieties introduced	In FY 21/22, 2 new varieties introduced; 100kg Brachiaria seed 500kg Boma Rhodes
		Decreased animal disease incidence	No of dips constructed, renovated, supported with accuracies	In FY 21/22, 3-constructed 15- renovated 51-supported with accuracies

		Increased hygiene and trade in livestock products	Number of abattoirs constructed	In FY 21/22, 2 abattoirs completed: Ndanai and Singorwet
		Increased in livestock trade	Number of livestock sales yards Constructed.	In the FY 21/22, 2 livestock sales yards Completed and operationalized: Kapsimotwa and Chebunyo

DEPARTMENT OF WATER AND RNVIRONMENT

Department	Objectives	Outcome	Indicator	Performances
WATER AND ENVIROMENT	Provision of clean, adequate and reliable water in sufficient quantities to Bomet County residents	Increased supply of clean, safe and reliable water for domestic and industrial use	% increase of County residents accessing clean water	In FY 21/22, 20% increase of County residents accessing clean water
			Number of water supply projects augmented	In FY 21/22, Implementation of new Aonet water project completed.
			No of new springs protected	In FY 21/22, 21 New springs protected
			No of boreholes drilled and equipped	7 boreholes drilled and equipped
			No of small dams and water	21 small dams and water pans

			pans excavated and de-silted	excavated and de-silted
			Number of design reports developed	In FY 21/22, 1 design reports developed
	To manage threats to environmental quality and integrity and conserve, manage and ensure sustainably used county's natural ecosystems	Clean and healthy environment for Bomet residents	Number of Prohibitory signposts installed in environmental hotspot areas	In FY 21/22, 34 Prohibitory signposts installed in environmental hotspot areas: Additional support from WWF
			Number of tree seedlings planted	In FY 21/22, 500,000 tree seedlings planted: Additional support from partners (KRCS, KFS & private firms,)
			Number of physical litter bins in place	In FY 21/22, 30 physical litter bins in place maintained

DEPARTMENT OF MEDICAL SERVICES AND PUBLIC HEALTH

Department	Objectives	Outcome	Indicator	Performances
MEDICAL SERVICES AND PUBLIC HEALTH	To facilitate the provision of accessible quality health services and establish a fully functional	Enhanced accessibility to quality health services	No. of specialized health services (MRI, CT SCAN. Ophthalmology, ICU)	In FY 21/22, 1 specialized health services (MRI, CT SCAN. Ophthalmology, ICU) maintained

	health system at all levels			
			Number of health facilities supplied with Pharmaceuticals and Non-pharms (including linen)	In FY 21/22, 142 health facilities supplied with Pharmaceuticals and Non-pharms (including linen)
			Number of hospitals providing mental health services	In FY 21/22, 1 hospitals providing mental health services
			Number of research and innovations	In FY 21/22, 1 research operation research on NCDs and innovations
			% increase in health facilities providing timely reports using DHIS	In FY 21/22, 100% in health facilities providing timely reports using DHIS
	To establish a functional PHC system and to institute mechanisms for disease burden reduction	Improved Primary Health Care (PHC) system	% reduction of cases of disease outbreak reduced	In FY 21/22, 20% Reduction in rabies cases, HIV/AIDs, Hepatitis, Malaria Challenge of COVID-19 Pandemic
			% reduction cases of NCD reported	6 cases of NCD reported in the In FY 21/22

			No. of Hand washing facilities established	In FY 21/22, 1000 Hand washing facilities established: enhanced by COVID-19 counter-measures
			% reduction of under five children who are stunted	40% reduction of under five children who are stunted In FY 21/22
			% of reduction of children under five who are under weight	15% reduction of children under five who are underweight In FY 21/22
	To enhance access to reproductive health services	Enhanced reproductive health services	% increase of family planning use by married women of reproductive age (15-49years)	60% increase of family planning use by married women of reproductive age (15-49years) in FY 21/22
			Proportionate reduction in maternal mortality	200/100000 reduction in maternal mortality In FY 21/22
			Proportion of reduction in child mortality	In FY 19/20, 65/1000 reduction in child mortality
			Proportion of Infant Mortality Rate reduction	In FY 21/22, 30/1000 Infant Mortality Rate reduction
			% of children received pentavalent 3	In FY 21/22, 70% of children received

				pentavalent 3
	To establish a fully functional health system at all levels	Effective and accessible health service delivery	No. of new health facilities constructed dispensaries and operational	In FY 21/22, 2 New health facilities completed dispensaries and operational
			No. on-going health facilities completed	In FY 21/21, 9 on-going health facilities completed
			No. health facilities upgraded	In FY 21/22, 2 health facilities upgraded
			No. of health facilities supported with water tanks	In FY 21/22, 7 health facilities supported with water tanks

DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING

Department	Objectives	Outcome	Indicator	Performances
EDUCATION AND VOCATIONAL TRAINING	Provide Quality Education and increased access to ECDE services	Increased Enrolment and reduction in illiteracy level	No of ECDs constructed	In FY 21/22 12 New ECDs were constructed and completed
			No. of ECD centres with feeding programme	In FY 21/22 all ECD centres with feeding programme were supported
			No. of needy children supported	In FY 21/22, 5320 needy children were supported
			No. of students in tertiary institution	In FY 21/22, 3345 students in tertiary institution

			benefited from revolving fund	benefited from revolving fund
	Provide Quality skilled training and increased access to VTC services	Increased Enrolment and skilled labour	No of trainees benefiting from tuition support	In FY 21/22, 3467 of VTI trainees were supported

DEPARTMENT OF LANDS, HOUSING AND URBAN PLANNING

Department	Objectives	Outcome	Indicator	Performances
LANDS, HOUSING AND URBAN PLANNING	To conduct and provide updated survey data information and services	Improved management of public land and quality service provision	Number of County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted	In FY 21/22, 43 County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted
			Number of County Human Settlement Services undertaken and operational	In FY 21/22, 2 County Human Settlement Services undertaken and operational
			No. of land parcels acquired	In FY 21/22, 8 land parcels were acquired
	To establish and support partnerships with relevant stakeholders in housing development and human settlement	Enhanced and sustainable partnerships for improved urban housing and human settlement	Number of Urban Market Development undertaken and operationalized	In FY 21/22, 6 Urban Market Development undertaken and operationalized
			Number of solid waste	In FY 21/22,

			management system developed	3 solid waste management system developed

DEPARTMENT OF ROADS PUBLIC WORKS AND TRANSPORT

Department	Objectives	Outcome	Indicator	Performances
ROADS PUBLIC WORKS AND TRANSPORT	To achieve an efficient ,safe and quality road network for socio-economic development	Improved trade, accessibility and enhanced connectivity	No. of Kms of roads constructed and maintained	In FY 21/22, 530km of roads constructed and maintained
	To build bridges and other public works with highest structural efficiency.	Improved trade, accessibility, enhanced connectivity and achievement of Quality Infrastructure	No of motorized bridges constructed and functional	In FY 21/22, 3 motorized bridges constructed and functional
			No. of foot bridges constructed	In FY 21/22, 2 foot bridges constructed
			No of culverts installed	In FY 21/22, 10 culverts were installed
			Functional Material Testing Lab, control room and offices.	In FY 21/22, 1 Functional Material Testing Lab, control room and offices in place maintained
			No. Project designed and supervised.	In FY 21/22, 3 Projects were designed and supervised.
	To ensure efficient utilization of	Improved vehicle maintenance	No. Of Fleet management system acquired	In FY 21/22 35 No. Of Fleet management

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	4,605,639,929	-	4,605,639,929	4,294,191,677	311,448,252	93%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	955,667,214	280,918,211	1,236,585,425	1,041,567,366	195,018,059	84%
Total	**5,561,307,143**	**280,918,211**	**5,842,225,354**	**5,335,759,043**	**506,466,311**	**91%**
Payments						
Compensation of employees	3,111,433,665	10,000,000	3,121,433,665	3,074,957,402	46,476,263	99%
Use of goods and services	1,382,855,972	9,872,704	1,392,728,676	1,225,573,280	167,155,396	88%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	552,880,095	309,268,511	862,148,606	791,863,271	70,285,335	92%
Other grants and transfers	417,073,912	-173,565,884	243,508,028	43,842,023	199,666,005	18%
Social security benefits	1,800,000	-	1,800,000	1,545,038	254,962	86%
Acquisition of assets	-	200,000,000	200,000,000	-	200,000,000	0%
Finance costs, including loan interest	700,000	-	700,000	374,128	325,872	53%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	94,563,499	-74,657,120	19,906,379	4,990,000	14,916,379	25%
Total	**5,561,307,143**	**280,918,211**	**5,842,225,354**	**5,143,145,141**	**699,080,213**	**88%**
Surplus/(deficit)	-	-	-	**192,613,902**	**-192,613,901**	**0%**

[*Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization***]**

(a) Other grants and transfers; Underfunding of conditional allocations contributed to the shortfall of the FY 2021/22 budget financing.

(b) Delay in disbursement of the equitable share of revenue raised nationally by the National Treasury affected operations in this category

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

.....	.....
Name: CPA Benard Cheruiyot	**Name: CPA Erick Chepkwony**
Chief Officer - Finance	**Head of Accounting Services**
ICPAK M/No: 14826	**ICPAK M/No: 18039**

12 Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	2,085,459,189	-	2,085,459,189	1,861,619,514	223,839,675	89%
Proceeds from sale of assets				-	-	
Other receipts	700,000,000	175,559,199	875,559,199	-	875,559,199	0%
Total	**2,785,459,189**	**175,559,199**	**2,961,018,388**	**1,861,619,514**	**1,099,398,874**	**63%**
Payments						
Compensation of employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	645,376,075	-312,138,783	333,237,292	238,257,859	-94,979,433	71%
Other grants and transfers	850,000,000	-249,550,000	600,450,000	459,742,141	-140,707,859	77%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	1,290,083,114	737,247,982	2,027,331,096	1,973,292,815	-54,038,281	97%
Finance costs, including loan interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
Totals	**2,785,459,189**	**175,559,199**	**2,961,018,388**	**2,671,292,815**	**-289,725,573**	**90%**
Surplus/(deficit)	-	-	-	**-809,673,301**	**809,673,301**	**0%**

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

(a) Other grants and transfers; Underfunding of conditional allocations contributed to the shortfall of the FY 2021/22 budget financing.

(b) Delay in disbursement of the equitable share of revenue raised nationally by the National Treasury affected operations in this category

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

COUNTY GOVERNMENT OF BOMET THE TREASURY 23 DEC 2022 CHIEF OFFICER FINANCE

COUNTY GOVERNMENT COUNTY TREASURY 23 DEC 2022 HEAD OF ACCOUNTS P.O. BOX 19-20400 BOMET

.....	.....
Name: CPA Benard Cheruiyot	**Name: CPA Erick Chepkwony**
Chief Officer - Finance	**Head of Accounting Services**
ICPAK M/No: 14826	**ICPAK M/No: 18039**

13 Budget Execution by Programmes and Sub-Programmes

PROGRAMME	SUB-PROGRAMME	Final Budget 2021-22 Kshs	Indicators %/ numbers	Outcome 2021-22 %/ numbers	Actual on comparable basis 2021-22 Kshs	Budget utilization difference Kshs
COUNTY EXECUTIVE						0%
Administration, Planning and Support Services	Civic Education and Public Participation	245,576,680	Number of public participation/civic education meetings held	Well informed public and inclusive governance	209,774,674	85%
	Policy Development		No. of policies formulated and operationalized	Enhanced service delivery		0%
	Human Resource Services/Personnel and Support Services		Medical Scheme in place	Effective and efficient human capital services		0%
	County Cabinet support services		Well informed Executive Committee Members	Number of Cabinet meetings held,		0%
Intergovernmental and Liaison services	Agreements and MOUs	5,000,000	Increased external funding, enhanced capacity building and technical support	Increased external funding, enhanced capacity building and technical support	4,995,000	100%
	Resource Mobilization		Proportion of funds mobilized	Increased external funding to the County	-	0%
	Intra-governmental and Legislative Relations Service		Number of legislations/policies developed	Improved inter – governmental relations	-	0%
	Civic education and public participation		Number of public participation/civic education meetings held	Well informed public and inclusive governance	-	0%
Grand Total		**250,576,680**			214,769,674	86%

PUBLIC SERVICE BOARD					-	0%
Administration, Planning and Support Services	Human Resource Services/Personnel and Support Services	34,519,332	No. of staff trained	Effective and efficient human capital services	30,404,822	88%
	Civic education and public participation	-	Number of public participation/civic education meetings held	Well informed public and inclusive governance	-	0%
Sub Total		**34,519,332**			30,404,822	88%
ADMINISTRATION					-	0%
Administration, Planning and Support Services	Human Resource Services/Personnel and Support Services		No. of staff trained	Effective and efficient human capital services	-	0%
	Policy development				-	0%
	Civic education and public participation		Number of public participation/civic education meetings held	Well informed public and inclusive governance	-	0%
TOTAL		**32,646,942**			23,779,300	73%
Infrastructure Development and Equipment	Infrastructure Development		No of offices constructed	Buildings/offices constructed	-	0%
	Disaster Risk Reduction		Number of fire engines acquired and operationalized	Improved disaster response	-	0%
Sub Total		**7,500,000**			1,783,960	24%
SUB TOTAL DEVELOPMENT		**7,500,000**			1,783,960	24%
GRAND TOTAL		**40,146,942**			25,563,260	64%
PUBLIC SERVICE					-	0%

Administration, Planning and Support Services	**Human Resource Services/Personnel and Support Services**	**1,861,933,665**	No. of staff trained	Effective and efficient human capital services	1,623,058,954	87%
		98,000,000			93,746,947	96%
FINANCE						0%
Administration, Planning and Support Services					-	0%
Net Recurrent Expenditure		**182,646,560**			158,533,157	87%
Development					-	0%
Public Finance management	Accounting and Financial reporting		Number of Staff trained	Proportion of compliance with the financial procedures	-	0%
Sub total programme 2		**293,997,469**	Number of departments with decentralized IFMIS operations		139,740,392	48%
Grand Total		**476,644,029**			298,273,549	63%
DEPARTMENT OF ICT					-	0%
Administration, Planning and Support Services		**23,391,160**			21,164,239	90%
Development					-	0%
Information Communication Technology (ICT) Services	Development of County ICT infrastructure		Number of offices with Local Area Network (LAN) installed	Efficient and effective network system	-	0%
Sub Total Development		**12,000,000**			3,088,465	26%
Total (Ict)		**35,391,160**			24,252,704	69%
2. ECONOMIC PLANNING					-	0%
Administration, Planning and Support Services		**89,934,385**			88,545,577	98%

Kenya Devolution Support program						0%
Sub Total Other Recurrent		**48,308,859**			41,456,605	86%
BUDGET PREPARATION AND MANAGEMENT			Level of compliance on the set budget timelines	Improved compliance	-	0%
Sub Total		**9,770,000**			9,290,300	95%
MONITORING AND EVALUATION SERVICES			No of M&E online systems operational	Enhanced evidence-based decision making	-	0%
			No of M&E reports prepared and disseminated			0%
Sub Total		**4,000,000**			3,650,000	91%
PLANNING AND STATISTICS			Number of policy documents (plans) formulated	Improved policy formulation, coordination, planning and implementation	-	0%
			Statistical abstract	Enhanced use of accurate statistics		0%
Development Expenditure					-	0%
Development Sub Total		**171,353,974**			29,896,474	17%
Total		**336,533,492**			180,829,356	54%
Medical Services and Public Health					-	0%
Human resources for Health services		**1,219,500,000**	Number of Skilled personnel hired and deployed	Quality skilled health service delivery	1,216,361,762	100%
Administration, Planning and Support Services	Administrative services	30,031,842	Number of Health facilities providing efficient and effective health services	Improved health standards and quality of health care.	22,535,614	75%

			Number of coordination supervision visit made			0%
			Number of vehicles purchased for support supervision		-	0%
			Number of motorcycles purchased for Sub county			0%
			Number of training needs assessment conducted		-	0%
	Policy development		Number of completed and implemented bills, Health, environmental Health and sanitation, policies, plans (AWPs, EPRs)	Efficient services delivery		0%
Health care financing – transfers to health facilities		**227,238,000**	Amount of funds allocated	Uninterrupted health care delivery	213,938,050	0%
		227,238,000			**213,938,050**	94%
Program 2:Curative Services	County health services		Number of surgical and medical services delivery sites	Improved quality and efficient health care services	-	0%
			Number of specialized health services (MRI, CT SCAN. Ophthalmology, ICU)			0%
			Number of health facilities supplied with pharmaceuticals and Non-pharmaceutical including Linen			0%
			Number Hospital providing mental health services			0%
	County health research and innovation		Research Report	Identified health need		0%

	Health information systems management		% increase in health facilities providing timely reports using DHIS	Improved reporting, Monitoring and Evaluation system		0%
						0%
Subtotal Program 2:Curative Services		229,697,381			167,054,895	73%
Program 3:Preventive and Promotive Services	Community Health services	100,129,352			89,743,618	90%
			Number of active and reporting CHUs	Operationalization of Community Health Units (CHUs)		0%
			Number of households accessing benefit package health care cover	Increase access to quality, affordable healthcare		0%
	Disease prevention and control		Number of reduced cases of NCD reported	Enhanced reversal trend of Non-communicable Diseases		0%
	Water and Sanitation and Hygiene (WASH		Number of Hand washing facilities established	Improved Hygiene and sanitation at the household, community and institution levels		0%
Subtotal Program 3:Preventive and Promotive Services		100,129,352			89,743,618	90%
Program 4: Reproductive Health Services	Family planning services	134,794,849	Number of children per family		87,446,496	65%
	Maternal, newborn and child health services		Proportion of reduction in child mortality	Reduced Child Mortality		0%
			Proportion of IMR reduction	Reduced Infant Mortality		0%
			% increase in skilled deliveries by health professional	Increased skill assisted Deliveries by health provider		0%

			% increase of pregnant women who attain 4th ANC visit	Increased pregnant women who received 4+ ANC visit		0%
Operation and Maintenance		**724,891,424**			580,732,672	80%
Sub Total		**1,944,391,424**			1,797,094,434	92%
Health Infrastructure; Development	Development of Health facilities		Number. of new health facilities constructed dispensaries and operational (**Total number of dispensaries**)	Improved access of quality health care	-	0%
			Number. ongoing health facilities completed	Improved access of quality health care		0%
			Number health facilities upgraded	Improved access of quality health care		0%
			Number of health facilities supported with water tanks	Improved access of quality health care		0%
			Number of Mother, Newborn Child Adolescent Clinics established	Improved access to reproductive health services		0%
			(Integrated Mother Child Center)			0%
	Medical and other Equipment		Number of newly acquired assorted medical equipment	Improved diagnostic and treatment services		0%
Total Expenditure of Programme 5 - Development		**225,407,763**			30,392,620	13%
Grand Totals		**2,169,799,187**			1,827,487,054	84%
WATER,SANITATION AND ENVIRONMENT					-	0%

Administration, Planning and Support Services		**45,584,100**			-	0%
Sub Total		**45,584,100**			13,106,160	29%
Grand Totals					-	0%
Bomet water Company		55,000,000			55,000,000	100%
Administration, Planning and Support Services		9,500,000			2,400,000	25%
Sub Total other recurrent		64,500,000			57,400,000	89%
Total Recurrent Expenditure		110,084,100			70,506,160	64%
Development					-	0%
Policy planning and administrative services					-	0%
	County water policy and bill	1,000,000			-	0%
	County Water Master Plan documentation	3,500,000			-	0%
	Consultancy services for design of water supply infrastructure				-	0%
Total		**4,500,000**			-	0%
Development of Water Supply for Domestic and Commercial purposes		277,785,106			270,535,727	97%
Total		**277,785,106**			270,535,727	97%
Irrigation Development		**1,000,000**			-	0%
Waste water management					-	0%

Net development Total		**283,385,106**			270,535,727	95%
Total Recurrent		**110,084,100**			70,506,160	64%
Grand Total		**393,469,206**			341,041,887	87%
ENVIRONMENT AND NATURAL RESOURCES					-	0%
Administration, Planning and Support Services		15,508,200			8,468,320	55%
DEVELOPMENT					-	0%
Policy planning and administrative services		-			-	0%
Consultancy Services for county environmental coordination and management policy		1,000,000			-	0%
Total -Administration, Planning and Support Services		**1,000,000**			-	0%
Environmental and natural resources protection and conservation		**15,149,000**			1,692,500	11%
Net development Total		**16,149,000**			1,692,500	10%
Total Recurrent		**16,149,000**			1,692,500	10%
Total		**31,657,200**			10,160,820	32%
Grand Total		**425,126,406**			351,202,707	83%
EDUCATION AND VTC					-	0%
Policy, Planning and General Administrative services						

Total Policy, Planning and General Administrative		123,173,624			94,197,480	76%
Total recurrent		131,210,014			101,862,871	78%
					-	0%
Early Childhood Development and Education					-	0%
		136,380,437			133,008,825	98%
Technical Vocational Educational and Training		-			-	0%
		136,380,437			133,008,825	98%
		131,210,014			101,862,871	78%
		267,590,451			234,871,696	88%
ROADS PUBLIC WORKS AND TRANSPORT					-	0%
Policy planning and administrative services		**75,673,772**			70,274,283	93%
Development					-	0%
Policy planning and administrative services	Policy Development (Public Works policy)				-	0%
	Policy Development (Public Works policy)				-	0%
Roads Construction & Maintenance	**Roads Construction & Maintenance**	**655,920,971**			655,339,659	100%
Development and Maintenance of other Public works		**181,623,240**			180,696,686	99%
County Transport Infrastructure		2,300,000			1,085,920	47%

Net development Total		839,844,211			837,122,265	100%
Total Recurrent		75,673,772			70,274,283	93%
Grand Total		915,517,983			907,396,548	99%
YOUTH SPORTS GENDER AND CULTURE					-	0%
Administration, Planning and Support Services		**8,180,777**			7,721,100	94%
PROGRAMME 1 Policy Development and Administrative Services		**2,947,310**			**1,999,620**	68%
PROGRAMME 2 Gender, Children Services and Social Protection					-	0%
	SP 2.1 Training and gender empowerment (gender mainstreaming)	4,000,000			4,000,000	100%
	SP 2.2 Social Protection - Other Operating Expenses – Other	2,775,500			2,645,800	95%
	Foods and ratio – (Other)	3,000,000			3,000,000	100%
PROGRAMME 3 Culture and library services		-			-	0%
	Training Expenses - Other (Bud) Culture	2,000,000			1,980,700	99%
	SP 3.2 Public Records and Archives Management	600,000			599,000	100%
PROGRAMME 4 Youth and Sports Development		-			-	0%

	the county vehicles and minimize maintenance costs	and fleet management.	,installed and operationalized	system acquired ,installed and operationalized

DEPARTMENT OF TRADE, INDUSTRY AND TOURISM

Department	Objectives	Outcome	Indicator	Performances
TRADE, INDUSTRY AND TOURISM	To promote the growth, development and promotion of trade	Vibrant MSME Sector	No. of MSMEs trained	In FY 21/22, 200 MSMEs were trained
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/household with access to modern energy sources	No. of transformers maximized through new rural connections	In FY 21/22, 5 transformers were maximized through news rural connections
			No. of floodlights installed	In FY 21/22, 31 floodlights were installed
	To develop and promote tourism activities	Increased tourist activities	No. of sites developed	In FY 21/22 Improvement of Iria Maina carried out
	To Promote vibrant industrial activities	Industrialized County	No. of juakali sheds constructed and equipped	In FY 21/22, 1 juakali sheds were constructed and equipped
			No. of jua kali associations supported	In FY 21/22, 1 jua kali associations supported
	To promote investment opportunities in the county	Increased investment opportunities in the county	Number County Investment handbook developed	In FY 21/22, 1 County Investment handbook developed

DEPARTMENT OF GENDER, YOUTH, SPORTS AND SOCIAL SERVICES

Department	Objectives	Outcome	Indicator	Perfomance
Gender, Youth, Sports and Social Services	To improve living standards and reduce poverty levels in the county	Improved living standards and reduced poverty levels in the County	Number of women group trained on gender policy	In FY 21/22, 15 groups of women were trained on gender policy
			Number of CCIs and SNIs Supported	In FY 21/22, 26 CCIs and SNIs were Supported
			Number of PWDs supported	In FY 21/21 300 PWDs were supported
	To improve participation of youths in business and sports activities	Improved participation of youth in business and sports activities	Number of youths trained	In FY 21/22, 5000 youths were trained
			Number of athletes supported	In FY 21/22, 1000 athletes were supported
			Number of sporting facilities developed	In FY 21/22, 2 sporting facilities were developed and maintained
	To inculcate an informed, enlightened and culturally rich community	Informed enlightened and culturally rich community	Number of cultural centers set up	In FY 21/22, 3 cultural centers set up and operationalized
			Number of libraries supported	In FY 21/22, 5 libraries supported

N/B Data and information provided here should be verifiable against the CIDP

4 ENVIRONMENTAL AND SUSTAINABILITY

REPORTING

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

Sustainability strategy and profile

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

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

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

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

Goal 1: End poverty in all its forms everywhere;

Goal 5: Achieve gender equality and empower all women and girls;

Goal 8: Promote sustainable economic growth, full and productive employment and decent work for all; and

Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The County intends to achieve these goals by:

- Ensuring equity distribution of the available resources and with emphasis on programmes and projects that have high impact on reducing poverty;

- Implementing procurement procedures and regulations taking into account youth and gender considerations;
- Proper planning and allocation of resources, promote policies that encourage entrepreneurship and job creation to stimulate sustainable economic growth; and Second County Integrated Development Plan, 2018-2022
- Strengthening partnership and resource mobilization strategies to address resource limitation.

Environmental performance

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

In ensuring a sustainable consumption and production patterns, the county shall leverage on this goal in ensuring that cleaner production mechanisms are adopted and promote the principle of 3Rs (Reduction, Reuse and Recycle) to reduce production of wastes; and Goal 13: Take urgent action to combat climate change and its impacts. To achieve this goal, the county will strive to;

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

Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt biodiversity loss. A large percentage of the county is terrestrial with the biodiversity thereon facing threats due to land degradation as a result of increasing population. The county is committed to conserving and restoring the use of ecosystems such as forests, dry land and mountains.

On Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development. The county is committed to developing multi-stakeholder partnerships to share knowledge, expertise, technology and financial support to achieve the SDGs. The county will also pursue the Public-Private Partnerships (PPPs) to foster these achievements.

Employee welfare

County Public Service Board is establish and abolish offices in the County public service; appoint persons to hold or act in offices of the county public service considering gender ratio including in

the Boards of cities and urban areas within the county and to confirm appointments; exercise disciplinary control over, and remove, persons holding or acting in those offices as provided in the law; prepare regular reports for submission to the County Assembly on the execution of the functions of the Board; promote the values and principles referred to in Articles 10 and 232; evaluate and report to the County Assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the County Public Service; facilitate the development of coherent integrated human resource planning and budgeting for personnel emoluments in counties; advise the county government on human resource management and development; advise county government on the implementation and monitoring of the national performance management system in counties; and make recommendations to the Salaries and Remuneration Commission (SRC), on behalf of the county government, on the remuneration, pensions and gratuities for County Public Service employees.

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

Market place practices-

The County government make its effort to:

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

Responsible Supply chain and supplier relations: The County maintains good business practices, treats its own suppliers responsibly by honoring contracts and respecting payment practices on time. This is done with no discrimination when it comes to payment

Responsible marketing and advertisement- The County comply with ethical marketing practices. This has been done when new varieties of product are introducing to the market for the resident to subscribe

Product stewardship. County has a mechanism in place to ensures that it safeguard consumer rights and interests. Public participation platform enables citizens' endorsement of any product as well as evaluating the taste and preference of the product and thus provide feedback on the product's relevancy

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

5 STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

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

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

Approval of the financial statements

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

COUNTY GOVERNMENT OF BOMET
THE TREASURY
23 DEC 2022
CECM - FINANCE & ECONOMIC PLANNING

.....

County Executive Committee Member –

Finance and Economic Planning

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

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	6,155,811,191	5,980,710,600
Proceeds from sale of assets	2	-	-
Other receipts	3	1,041,567,366	1,118,916,816
Total receipts		**7,197,378,557**	**7,099,627,416**
Payments			
Compensation of employees	4	3,074,957,402	2,390,043,898
Use of goods and services	5	1,225,573,280	727,802,441
Subsidies	6	-	-
Transfers to other government entities	7	1,030,121,131	1,050,399,868
Other grants and transfers	8	503,584,164	532,065,472
Social security benefits	9	1,545,038	1,579,773
Acquisition of assets	10	1,973,292,815	1,302,913,600
Finance costs, including loan interest	11	374,128	300,443
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	4,990,000	36,782,070
Total payments		**7,814,437,956**	**6,041,887,564**
Surplus/deficit		**-617,059,400**	**1,057,739,852**

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 _____ 2022 and signed by:

COUNTY GOVERNMENT OF BOMET THE TREASURY 23 DEC 2022 CHIEF OFFICER FINANCE

.....

Name: CPA Benard Cheruiyot

Chief Officer - Finance

ICPAK M/No: 14826

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 23 DEC 2022 HEAD OF ACCOUNTS P.O. BOX 19-20400 BOMET

.....

Name: CPA Erick Chepkwony

Head of Accounting Services

ICPAK M/No: 18039

8 Statement of Assets and Liabilities as at 30th June 2022

	Notes	2021-2022 Kshs	2020-2021 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	**14A**	1,018,419,635	1,704,555,613
Cash balances	**14B**	-	-
Total cash and cash equivalent		**1,018,419,635**	**1,704,555,613**
Outstanding imprests and advances	**15**	-	-
Total financial assets		**1,018,419,635**	**1,704,555,613**
Financial liabilities			
Deposits and retentions	**16**	8,880,753	77,957,331
Net financial assets		**1,009,538,882**	**1,626,598,282**
Represented by			
Fund balance b/fwd.	17	**1,626,598,282**	**568,858,430**
Prior year adjustments	18	-	-
Surplus/deficit for the year		**-617,059,400**	**1,057,739,852**
Net financial position		**1,009,538,882**	**1,626,598,282**

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 _____ 2022 and signed by:

COUNTY GOVERNMENT OF BOMET THE TREASURY 23 DEC 2022 CHIEF OFFICER FINANCE

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 23 DEC 2022 HEAD OF ACCOUNTS BOX 19-20400 BOMET

.....	.....
Name: CPA Benard Cheruiyot	**Name: CPA Erick Chepkwony**
Chief Officer - Finance	**Head of Accounting Services**
ICPAK M/No: 14826	**ICPAK M/No: 18039**

9 Statement of Cash Flows for the period ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	6,155,811,191	5,980,710,600
Other receipts	3	1,041,567,366	1,118,916,816
Payments for operating expenses			
Compensation of employees	4	-3,074,957,402	-2,390,043,898
Use of goods and services	5	-1,225,573,280	-727,802,441
Subsidies	6	-	-
Transfers to other government units	7	-1,030,121,131	-1,050,399,868
Other grants and transfers	8	-503,584,164	-532,065,472
Social security benefits	9	-1,545,038	-1,579,773
Finance costs, including loan interest	11	-374,128	-300,443
Other payments	13	-4,990,000	-36,782,070
Adjusted for:			
Other adjustments Prior year adjustments	18	-	-
Decrease/(increase) in outstanding imprests & advances	19	-	-
Increase/(decrease) in deposits and retentions	20	-69,076,578	-31,617,734
Net cash flow from operating activities		**1,287,156,838**	**2,329,035,718**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	-1,973,292,815	-1,302,913,600
Net cash flows from investing activities		**-1,973,292,815**	**-1,302,913,600**
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**-686,135,978**	**1,026,122,118**
Cash and cash equivalents at beginning of the year		**1,704,555,613**	***678,433,495**
Cash and cash equivalents at end of the year		**1,018,419,635**	**1,704,555,613**

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 _____ 2022 and signed by:

COUNTY GOVERNMENT OF BOMET THE TREASURY 23 DEC 2022 CHIEF OFFICER FINANCE

.....

Name: CPA Benard Cheruiyot

Chief Officer - Finance

ICPAK M/No: 14826

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 23 DEC 2022 HEAD OF ACCOUNTS P.O. BOX 19-20400 BOMET

.....

Name: CPA Erick Chepkwony

Head of Accounting Services

ICPAK M/No: 18039

10 Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	6,691,099,118	-	6,691,099,118	6,155,811,191	535,287,927	92%
Proceeds from sale of assets	-	-		-	-	-
Other receipts	1,655,667,214	456,477,410	2,112,144,624	1,041,567,366	1,070,577,258	49%
Total	**8,346,766,332**	**456,477,410**	**8,803,243,742**	**7,197,378,557**	**1,605,865,185**	**82%**
Payments						
Compensation of employees	3,111,433,665	10,000,000	3,121,433,665	3,074,957,402	46,476,263	99%
Use of goods and services	1,382,855,972	9,872,704	1,392,728,676	1,225,573,280	167,155,396	88%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	1,198,256,170	-2,870,272	1,195,385,898	1,030,121,131	165,264,767	86%
Other grants and transfers	1,267,073,912	-423,115,884	843,958,028	503,584,164	340,373,865	60%
Social security benefits	1,800,000	-	1,800,000	1,545,038	254,962	86%
Acquisition of assets	1,290,083,114	937,247,982	2,227,331,096	1,973,292,815	254,038,281	89%
Finance costs, including loan interest	700,000	-	700,000	374,128	325,872	53%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	94,563,499	-74,657,120	19,906,379	4,990,000	14,916,379	25%
Total	**8,346,766,332**	**456,477,410**	**8,803,243,742**	**7,814,437,956**	**988,805,785**	**89%**
Surplus/(Deficit)	-	-	-	**-617,059,400**	**617,059,400**	-

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

(a) Use of goods and services; There is a general improvement on the use of goods and services from 75% in the previous financial year to 94% in this financial year 2021/22.

(b) Other grants and transfers; other grants and transfers reduced in the financial year by 10% in the current financial year from 81% in the financial year to 71% in the current financial year.

(c) Other payments also reduced significantly due to elimination of budget reserves in the financial year under review

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

COUNTY GOVERNMENT OF BOMET THE TREASURY 23 DEC 2022 CHIEF OFFICER FINANCE

.....

Name: CPA Benard Cheruiyot
Chief Officer - Finance
ICPAK M/No: 14826

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 23 DEC 2022 HEAD OF ACCOUNTS BOMET-20400 BOMET

.....

Name: CPA Erick Chepkwony
Head of Accounting Services
ICPAK M/No: 18039

	SP 4.1 Training Expenses - Other (Bud) -Sports Enhancement	1,443,100			1,173,200	81%
	Governors Tournament	5,000,000			2,262,820	45%
	SP 4.2 Sports Enhancement- Purchase of sports equipment	1,000,000			1,000,000	100%
	Basic wages -Temporary Other (Interns)	26,000,000			24,914,945	96%
	SP 4.5 Establishment of Youth Empowerment facilities and equipment **(Trainee Allowance)**	2,399,230			2,088,270	87%
	Remuneration of Instructors and contract-based services (consultancy)	2,079,000			1,970,000	95%
	Hospitality Supplies (Sports Academy Consumables)	500,000			500,000	100%
		50,796,830			46,134,735	91%
Administration, Planning and Support Services		**61,924,917**			55,855,455	90%
PROGRAMME 2					-	0%
	SP 2.2 Social Protection and Children Services (Other Infrastructure and Civil Works) Rescue Centre	4,000,000			418,000	10%
PROGRAMME 3		-			-	0%
	SP 3.1 Cultural Development (Other Other Infrastructure and Civil Works)	1,000,000			-	0%

	SP 3.2 Public Records and Archives Management **(Other Infrastructure and Civil Works)**	2,000,000			1,174,460	59%
PROGRAMME 4		-			-	0%
	SP 4.5 Development of sporting facilities **(Overhaul of Other Infrastructure and Civil Works)**	-			-	0%
	4.6 Other Infrastructure and Civil Works Sports Academy	2,000,000			-	0%
	4.7 Overhaul of Other Infrastructure and Civil Works)	1,000,000			-	0%
Total Development Expenditure		**10,000,000**			**1,592,460**	16%
Grand Total : Recurrent		**61,924,917**			**55,855,455**	90%
Grand Total : Development		**10,000,000**			**1,592,460**	16%
GRAND TOTAL		**71,924,917**			**57,447,915**	80%
AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES					-	0%
Administration, Planning and Support Services		16,590,000			15,276,119	92%
DEVELOPMENT					-	0%
Food and Crop development	**SP2.1 Crop Management**				-	0%
TOTAL EXPENDITURE PROGRAM 3		44,404,674			14,038,113	32%

RECURRENT TOTAL		16,590,000			15,276,119	92%
DEVELOPMENT TOTAL		553,281,931			163,629,783	30%
GRAND TOTAL		569,871,931			178,905,902	31%
Trade, Energy, Tourism and industry and Investment					-	0%
Administration, Planning and Support Services		10,259,041			8,476,460	83%
	Maintenance Expenses - Motor Vehicle	1,000,000			945,175	95%
	Maintenance Expenses - Generators	250,000			-	0%
P1. Trade Development					-	0%
P4. Tourism Development					-	0%
Sub Total		1,250,000			945,175	76%
Total Operations and Other Recurrent		**10,259,041**			8,476,460	83%
Total Recurrent		**11,509,041**			9,421,635	82%
P1. Trade Development		15,042,054			6,480,229	43%
P2. Energy Development		6,000,000			3,014,130	50%
P3. Tourism Development		1,990,000			-	0%
P4. Industry Development		5,540,000			4,193,307	76%
P.5 Investment		**28,572,054**			13,687,666	48%
Recurrent & Other Recurrent		**11,509,041**			9,421,635	82%

Development Budget		**28,572,054**			13,687,666	48%
Total Budget		**40,081,095**			23,109,301	58%
DEPARTMENT OF LANDS, HOUSING AND URBAN PLANNING						
Administration, Planning and Support Services		**4,380,000**			3,433,280	78%
DEVELOPMENT					-	0%
Land management		**20,000,000**			16,438,392	82%
GRAND TOTAL FOR LANDS		**27,380,000**			19,871,672	73%
URBAN MANAGEMENT						
Administration, Planning and Support Services		**23,545,000**			14,173,453	60%
DEVELOPMENT					-	0%
Infrastructure development	Development of public utilities	20,000,000			15,304,504	77%
Development Total		**20,000,000**			15,304,504	77%
TOTAL URBAN		**43,495,000**			29,427,957	68%
HOUSING DEVELOPMENT					-	0%
Administration, Planning and Support Services		**5,987,800**			1,142,100	19%
DEVELOPMENT					-	0%
Infrastructure development	Maintenance of Buildings and Stations	2,700,860			1,400,000	52%
Total-Housing		**8,688,660**			2,542,100	29%

MUNICIPALITY					-	0%
TOTAL PERSONAL EMOLUMENTS	Human resource management	**40,000,000**			593,600	1%
Administration, Planning and Support Services	Administration, Planning and Support Services	**5,000,000**			1,362,000	27%
	Infrastructure development	**97,307,578**			-	0%
TOTAL MUNICIPAL		**142,307,578**			1,955,600	1%
Total PE		**40,000,000**			593,600	1%
Total O&M		**38,862,800**			20,060,833	52%
Total Other Recurrent		**3,000,000**			-	0%
Total Development		**140,008,438**			33,142,896	24%
GRAND TOTAL		**221,871,238**			53,797,329	24%
COOPERATIVES AND ENTERPRISE DEVELOPMENT					-	0%
Administration, Planning and Support Services	Administration, Planning and Support Services	**21,763,980**			8,709,975	40%
P3. Agribusiness Development and Marketing					-	0%
	SP3.1 Cooperative development	22,629,728			10,447,080	46%
	SP3.2 Value addition	6,000,000			-	0%
	SP 3.3 Market Development	1,100,000			-	0%
TOTAL EXPENDITURE PROGRAM 3		**29,982,928**			10,447,080	35%

P4. Enterprise development Fund					-	0%
	Revolving Fund	500,000			-	0%
TOTAL EXPENDITURE PROGRAM 3		**29,982,928**			10,447,080	35%
TOTAL EXPENDITURE PROGRAM 4		**500,000**			-	0%
Total Development Budget		**30,482,928**			10,447,080	34%
TOTAL RECURRENT		**21,510,780**			8,709,975	40%
COUNTY TOTAL		**8,803,243,742**			**7,814,437,956**	**89%**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

14 Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

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

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. (*There were no other restrictions on cash during the year)*

7. Imprests and Advances

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

8. Third Party Deposits and Retention

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

9. Non-current assets

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

Significant Accounting Policies (Continued)

10. Pending bills

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

11. Contingent Liabilities

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

A contingent liability is:

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

b) A present obligation that arises from past events but is not recognised because:
   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
   ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 10 and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive*'s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was 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.

14. Comparative figures

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

15. Subsequent events

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

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

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

17. Related Party Transactions

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

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

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

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

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bomet set out on pages 1 to 57, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the 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 Bomet as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1. Understated Exchequer Releases (Transfer from CRF)

The statement of receipts and payments reflects exchequer releases (transfers from CRF) amounting to Kshs.6,155,811,191. However, the amount does not include income received from lease of medical equipment amounting to Kshs.153,297,872 as disclosed under other important disclosures at Note 8 to the financial statements which was recovered at source by The National Treasury. Further, the lease agreement and list of the leased equipment were not provided for audit verification.

In the circumstances, the accuracy and completeness of exchequer releases (transfers from CRF) amounting to Kshs.6,155,811,191 could not be confirmed.

2. Misclassification of Foreign Travel and Subsistence

Note 5 to the financial statements reflects foreign travel and subsistence expenditure amounting Kshs.25,268,634. The expenditure includes payments made to local hotels amounting to Kshs.8,114,300. However, the expenditure is not foreign travel and subsistence in nature.

In the circumstances, the accuracy and completeness of foreign travel and subsistence expenditure of Kshs.8,114,300 could not be confirmed.

3. Unsupported Legal Dues/Fees, Arbitration and Compensation

Included in the other operating expenses amounting to Kshs.283,015,068 reflected in Note 5 to the financial statements is legal dues/fees, arbitration and compensation expenditure amounting to Kshs.5,980,400. However, examination of the legal documents and current status of legal matters revealed cases still pending in courts. However, the pending cases have not been disclosed in the financial statements as contingent liabilities contrary to paragraph 100 IPSAS 19 which states that unless the possibility of any outflow in settlement is remote, an entity shall disclose, for each class of contingent liability at the reporting date, a brief description of the nature of the contingent liability and, where practicable an estimate of its financial effect.

In the circumstances, the accuracy, completeness and disclosure of legal fees amounting to Kshs.5,980,400 could not be confirmed.

4. Transactions after the Reporting Period

The statement of receipts and payments reflects total payments of Kshs.7,814,437,956. The amount includes payments made after 30 June, 2022 amounting to Kshs.273,015,458. This is contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulation, 2015 which states that the accounts of County Government entities shall record transactions which take place during the financial year running from 1 July to 30 June.

In the circumstances, the accuracy and completeness of payments amounting to Kshs.273,015,458 could not be confirmed.

5. Unsupported Pending Accounts Payables

Disclosure 1 under other importance disclosures to the financial statements reflects pending accounts payable balance of Kshs.874,731,953. However, the pending bills were not supported with invoices, delivery notes, aging analysis and signed contracts. Further, the balance included pending accounts payable amounting to Kshs.842,392,069 relating to 2020/2021 and earlier years which have not been paid. This is contrary to 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 obligations.

In the circumstances, the accuracy and existence of pending accounts payable balance of Kshs.874,731,953 could not be confirmed.

6. Inaccuracies of the Financial Statements

6.1 Transfer to County Assembly

Note 7 to the financial statements reflects transfers to County Assembly of Bomet totalling Kshs.731,128,005. However, the amount is in variance with the amount of Kshs.721,128,005 reflected both at Disclosure 5 under other importance disclosures and Annexure 7 to the financial statements resulting to an unreconciled and unexplained variance of Kshs.10,000,000.

Under the circumstances, the accuracy and completeness of transfers to County Assembly of Bomet totalling Kshs.731,128,005 could not be confirmed.

6.2 Scholarships and Other Educational Benefits

Note 8 to the financial statements reflects scholarships and other educational benefits totalling Kshs.134,026,107. The amount included Kshs.91,916,005 transferred to Bomet County Bursary Fund. However, the transfer has not been reported under transfers to

other government entities and disclosed as related party transaction in Disclosure 5 under other importance disclosure to the financial statements. Further, the transfer is in variance with the bursary fund transfers totalling Kshs.39,250,698 as reflected in Annexure 7 to the financial statements resulting to an unreconciled and unexplained variance of Kshs.52,665,307.

In the circumstances, the accuracy and completeness of transfers to Bomet County Bursary Fund totalling Kshs.91,916,005 could not be confirmed.

6.3 Variances Between Financial Statements Amounts and Integrated Financial Management Information System (IFMIS) Records

A comparison of the financial statements figures and IFMIS records revealed the following anomalies:

i) Variances with IFMIS Payments

The statement receipts and payments reflects total payments of Kshs.7,814,437,956 which vary with IFMIS total payments of Kshs.7,535,000,459 resulting to an un-explained and unreconciled variance of Kshs.279,437,497.

ii) Duplicated Payments

The statement of receipts and payments reflects total payments of Kshs.7,814,437,956. Review of IFMIS records revealed duplicated payments amounting to Kshs.2,272,162,523. However, no explanation has been provided for the duplicated payments.

iii) Voided Payments

Three thousand and six (3,006) transactions in IFMIS amounting to Kshs.2,108,031,630 were voided. However, supporting documents such as the voided payment vouchers, request to void payments, National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided. Further, the voided payments have not been disclosed as pending accounts payable. The utilization of funds meant for voided transaction was also not confirmed.

iv) Payments Higher than Local Purchase Orders and Local Service Orders

Payments in IFMIS amounting to Kshs.19,925,559 were billed higher than the corresponding local purchase orders'/local service orders' amount totalling to Kshs.17,567,435. No explanation was provided for the over invoicing amounting Kshs.2,358,124.

v) Payments in Internet Banking not in IFMIS

Three hundred and forty-five (345) payments amounting to Kshs.593,326,428 were reflected in the internet banking (IB) but were not in IFMIS payment details.

vi) Cash Payments

IFMIS records reflects cash payment for two hundred and ninety-seven (297) transactions amounting Kshs.463,592,951 which have not been explained.

vii) Payments without Invoices

IFMIS records indicate that payments of amounting to Kshs.96,139,223 were made without invoices. The basis for the payments could not, therefore, be confirmed.

Viii) Unsupported Adjustments of Financial Statements

The financial statements presented for audit were adjusted. However, the revised financial statements were not supported with approved journal entries. Further, adjusted trial balance was not provided for audit verification.

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

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no other key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final receipts budget of Kshs.8,803,243,742 against actual receipts of Kshs.7,197,378,557 resulting to budget under funding of Kshs.1,605,865,185 or 18% of the budget. Similarly, the statement reflects a final expenditure budget of Kshs.8,803,243,742 against the actual expenditure of Kshs.7,814,437,956 resulting to under absorption of Kshs.988,805,785 or 11% of the budget.

The budget under funding and under absorption affected the planned activities and may have impacted negatively on service delivery to the public.

2. Progress on Follow up of Auditor Recommendations

The County Executive has not submitted a report on how it has addressed the Senate and County Executive recommendations and findings of audit reports for the years 2013/2014 to 2019/2020. This is contrary to Section 31(1) (a) of the Public Audit Act, 2015 which states that within three months after Parliament has debated and considered the final report of the Auditor General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit. Further, Management has not disclosed how prior year audit matters were resolved.

In the circumstances, the recommendations of oversight bodies have not been implemented.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delayed Remittance of Statutory Salary Deductions

Review of statutory salary deductions records revealed that the County Executive made salary deductions for Pay as You Earn (PAYE), National Social Security Fund (NSSF), National Hospital Insurance Fund (NHIF) and Provident Fund. However, the deductions were not remitted within the prescribed timelines as detailed below:

1.1 National Social Security Fund

The statement of receipts and payments reflects compensation of employee totalling to Kshs.3,074,957,402 as detailed under Note 4 to the financial statements. The amount includes Kshs.3,686,840 out of which Kshs.346,068,174 was paid to National Social Security Fund. However, review of documents provided for audit revealed that National Social Security Fund deductions amounting to Kshs.17,312,400 were made from the employees out of which Kshs.3,686,840 was remitted leaving a balance Kshs.13,625,560.

1.2 National Hospital Insurance Fund

The statement of receipts and payments reflects compensation of employee amounting to Kshs.3,074,957,402 as detailed under Note 4 to the financial statements. The amount includes Kshs.8,379,200 paid to National Hospital Insurance Fund out of total deduction

of Kshs.19,469,250 made from the employees resulting to unremitted balance of Kshs.11,090,050.

In addition, account statements for NSSF, NHIF and Provident Fund were not provided for audit verifications.

1.3 Outstanding Pay As You Earn

The Kenya Revenue Authority (KRA) I-Tax general ledger of the County Executive reflected outstanding PAYE amount of Kshs.1,851,905,012 for the years 2016 to 2022 which has attracted penalties amounting Kshs.662,957,689. No effort has been made to clear or negotiate how the total outstanding PAYE inclusive of penalties of Kshs.2,514,862,702 will be repaid without incurring further penalties.

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

2. Irregular Maintenance of Human Resource Information System

The County Executive maintains both Integrated Personnel Payroll Data (IPPD) and Human Resource Information System Payroll. The Human Resource Information System Payroll is maintained for 2080 employees. This is contrary to Treasury Circular No.13/2019 dated 28 August, 2019 which states that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Data (IPPD) and each Ministry, Department and Agency (MDA) will be required to provide this information to support personnel requirements. No explanation was provided for maintaining the two payroll systems.

Further, gross salary amounting Kshs.897,809,831 was processed through Human resource information system in the year under review. However, the system did not reflect the essential employee information details such as the designation, identity card (ID) number, KRA PIN, date of birth, date of employment, gender, ethnic code, job group and job scale.

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

3. Lack of County Human Resource Plans and Performance Management System

The County Performance Management Committee (MPMC) has not developed and implemented an internal performance monitoring, evaluation and reporting system. Further, the performance of all employees was not evaluated and feedback on performance reported at the end of the year. This is contrary to Policy A.17 of the Human Resource Policies and Procedures Manual, 2017 of the County Government of Bomet which requires the County Performance Management Committee (MPMC) to ensure that the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year, and develop and implement the internal monitoring, evaluation and reporting system.

In the circumstances, the employee performance and achievement of intended results for the organization may not be enhanced and Management was in breach of the regulations and procedures.

4. Irregular Recruitment of Employees

Review of the Human resource information system payroll revealed that gross salary amounting Kshs.18,098,349 was paid to one hundred and nine (109) employees who were recruited during the year. However, review of personnel records revealed the following anomalies:

i) The vacancies were not declared by the authorized officer to the County public service Board. This is contrary to Policy B.3 (1) of the County government of Bomet Human Resource Policies and Procedures Manual, 2017. Departmental annual recruitment plans for the year were also not provided for audit verification.

ii) The newly recruited employees were issued with appointment letters and reported to work before signing the employment contracts letters. This is contrary to Policy B.7 (1) of the County government of Bomet Human Resource Policies and Procedures Manual, 2017 which requires persons appointed to any office to be issued with appropriate letter of offer on appointment, which must be signed before commencement of duties.

iii) Newly recruited fifty-seven (57) employees had served on probation for more than 6 months. However, they had not been confirmed into the permanent and pensionable establishment. This is contrary to Policy B.20 of the County Government of Bomet Human Resource Policies and Procedures Manual, 2017.

iv) Appointment letters for the position of political advisor and gender advisor were signed by the Governor contrary to Section 63(1) of the County Government Act, 2012 which gives the County Public Service Board absolute power to make appointments and promotions in respect of the offices in the county public service.

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

5. Irregular Staff Promotions

The statement of receipts and payments reflects compensation of employee's expenditure of Kshs.3,074,957,402 which include Kshs.276,588,120 paid to 192 employees who had been promoted. However, the promotions were not based on performance appraisals, staff establishment, needs assessment, vacancy advertisement and conduction of interviews. Further, employee records of the promoted employees were not provided. The effective date of promotion, previous Job Groups of the promoted employees and their qualifications were therefore not confirmed.

In addition, promotion letters were signed by the County Secretary instead of the Secretary to the County Public Service Board.

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

6. Over Expenditure on Compensation of Employees

The statements of receipts and payments reflects compensation of employees' expenditure amounting to Kshs.3,074,957,402. However, the expenditure is approximately 43 % of the County Executive revenue amounting Kshs.7,197,378,557. This is contrary to Regulation 25 (1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which recommends a limit of 35%.

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

7. Irregular Salary Deductions

The statement of receipts and payments reflects compensation of employees amounting to Kshs.3,074,957,402. Review of the payroll revealed that 142 employees earned net salaries less than a third of their basic pay. This contrary to Section19(3) of Employment Act, 2007 which stipulates that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed.

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

8. Non-Adherence to Affirmative Action on Gender, Ethnicity and Regional Distribution

Review of the County Executive staff establishment revealed that out the 4,358 employees, 4,260 (or 98%) belong to the dominant ethnic community. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which stipulates that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

9. Non-Compliance on Effectiveness of Citizen Participation

Note 5 to the financial statements reflects other operating expenses totalling to Kshs.283,015,068. The amount include expenditure amounting Kshs.144,683,875 incurred by the County Executive on public participation. However, records of the number of public participation meetings held for budget preparation were not provided for audit verification. Further, the County Executive does not have a Public Participation Policy. This is contrary to Section 11 of the Bomet County Public Participation Act, 2019 which states that the Department of Public Participation shall include development of a County Executive policy on public participation and constantly review it to ensure that it meets the needs of the County, maintain database of stakeholder from which County

departments and organs can tap when conducting public participation and prepare an annual report on public participation in accordance with the County Governments Act.

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

10. Unauthorized Expenditure

Included in the total payments of Kshs.7,814,437,956 reflected in the statement of receipts and payments is expenditure amounting Kshs.5,987,237,926 on various expenditure items which exceeded the approved budget of Kshs.2,077,105,496 resulting to unauthorized expenditure of Kshs.3,910,132,430. However, approval of the County Assembly was not sought. This is contrary to Regulation 112 of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to seek County Assembly approval for the excess vote.

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

11. Transfers to the County Assembly

The statement of receipts and payments reflects transfers to other government entities amounting to Kshs.1,030,121,131. The amount includes transfers to County Assembly of Bomet amounting to Kshs.731,128,005 (or approximately 10%) of the total County revenue amounting to Kshs.7,197,378,557. However, the amount exceeds seven percent (7%) limit provided for in Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditures of a County Assembly shall not exceed seven per cent of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower

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

12. Uncollected Property Rent and Rates

Review of documents provided for audit revealed that the County Executive collected property rent amounting Kshs.4,777,093 during the year under review. However, property rates arrears amounting Kshs.344,782,935 had not been collected. No explanation has been provided for failure to collect the arrears. Further, the collection of property rates arrears amounting Kshs.344,782,935 was not budgeted for in the year under review.

Failure to collect revenue as envisaged will affect implementation of services to the public.

13.1 Delayed Implementation of Projects

Audit inspection conducted in October, 2022 revealed that twenty (27) projects implemented at a cost of Kshs.44,408,803 had not been completed as expected. Further, the contractors were not on site. Management did not provide explanation for the delays and measures being taken to ensure completion of the projects. In addition, a report on the status of development projects was not provided for audit verification.

13.2 Delayed Construction of Bomet Stadium

The construction of Bomet Stadium at a contract sum of Kshs.257,498,105 had not been completed by the completion date of 29 June, 2021. Review of the project's documents and physical verification on 27 October, 2022, revealed that the construction stalled with only 1.5% of works completed. The total payments to the contractor amounted to Kshs.14,013,380 (or 5.4%) of the agreed contract sum, which exceeds the 1.5% value of works completed. Further, records provided for audit indicate that the stadium land belongs to Bomet University College. Management did not provide explanations for these anomalies.

In the circumstances, the value for money may not be realized from the public funds committed to the projects.

13.3 Delayed Implementation of the County Integrated Hospital Management Information System

Review of documents revealed that the County Executive through the Department of Finance and Economic Planning incurred an expenditure of Kshs.1,728,400 for supply, delivery, testing and commissioning of County Integrated Hospital Information System. The contract agreement was signed on 23 June, 2020 between Bomet County Government and the supplier at a contract sum of Kshs.9,981,220 with an implementation period of six (6) months. However, as at the time of audit, the modules for radiology, health records, procurement and stores had not been fully implemented.

Failure by the supplier to fully implement and commission the system as per the contract agreement would lead to breach of the contract and also hamper service delivery to the public.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive'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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

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

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

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

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 February, 2023

15 Notes to the Financial Statements

1. Exchequer Releases (Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	1,104,031,355	473,610,600
Total exchequer releases for quarter 2	1,672,774,780	1,817,343,000
Total exchequer releases for quarter 3	1,672,774,780	1,376,775,000
Total exchequer releases for quarter 4	1,706,230,276	2,312,982,000
Total	**6,155,811,191**	**5,980,710,600**

Provide a brief explanation and explain significant change from prior period)

2. Proceeds from Sale of Assets

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

(Provide a brief explanation and explain significant change from prior period)

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Local revenue	201,510,561	183,008,302
Returned CRF	182,272	366,391
Transfers from other government agencies	166,798,008	935,542,123
Balance B/F	673,076,524	-
Total	**1,041,567,366**	**1,118,916,816**

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	1,533,263,737	1,267,341,748
Basic wages of temporary employees	99,107,197	53,023,670
Personal allowances paid as part of salary	1,096,518,294	1,048,288,875
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	346,068,174	21,389,604
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**3,074,957,402**	**2,390,043,898**

There is a slight increase of payments from the previous period due to one month's salaries that was outstanding at the close of the previous financial year. Otherwise there is no major significant change in payments for this category.

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	101,169,904	43,420,184
Communication, supplies and services	5,550,060	5,311,615
Domestic travel and subsistence	400,749,491	339,882,597
Foreign travel and subsistence	25,268,634	12,191,500
Printing, advertising and information supplies & services	8,952,760	15,675,187
Rentals of produced assets	2,746,000	1,659,500
Training expenses	23,345,398	26,653,435
Hospitality supplies and services	28,123,706	59,162,988
Insurance costs	72,047,698	2,945,673
Specialized materials and services	149,739,828	96,635,018
Office and general supplies and services	50,958,410	22,298,039
Fuel, oil and lubricants	42,856,073	33,384,086
Other operating expenses	283,015,068	16,783,414
Routine maintenance – vehicles and other transport equipment	20,091,189	34,433,568
Routine maintenance – other assets	10,959,060	17,365,636
Total	**1,225,573,280**	**727,802,441**

Notes to the Financial Statements (Continued)

6. Subsidies

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

(Give explanation of the nature of subsidies and the kind of services that have been subsidised, explain significant change from prior period)

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
Transfers to Bomet county assembly	731,128,005	803,120,118
Cooperative societies	-	21,470,820
support to Bomet water company	55,000,000	71,700,000
Cash transfer to health facilities	243,993,126	154,108,930
TOTAL	**1,030,121,131**	**1,050,399,868**

a) *Transfers to cooperative societies varies from revolving funds, grants for cooperatives societies for establishment of economic activities and support for infrastructures.*
b) *Support for water company covers grants for electricity and operations and Maintenance*
c) *Cash transfers to health facilities are mainly to cover for basic office expenses*
d) *Transfers to Bomet county assembly are exchequer releases for the county Assembly*

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	134,026,107	85,745,373
Emergency relief and refugee assistance	20,114,162	89,645,147
Other Current Transfers, Grants and Subsidies	275,903,562	331,814,930
KUSP	73,540,334	24,860,022
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**503,584,164**	**532,065,472**

There's a slight increase in payments relating to other grants and payments from the previous financial year

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	1,545,038	1,579,773
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	**1,545,038**	**1,579,773**

(Explain where the benefits are remitted and who the beneficiaries are, explain significant change from prior period)

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	116,751,732	140,073,073
Refurbishment of buildings	-	8,344,439
Construction of roads	978,549,986	430,666,647
Construction and civil works	535,612,408	132,708,852
Overhaul and refurbishment of construction & civil works	249,281,260	525,332,626
Purchase of vehicles and other transport equipment	20,020,000	12,500,000
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	124,680
Purchase of office furniture and general equipment	4,595,700	5,256,235
Purchase of ICT Equipment	8,166,192	11,028,541
Purchase of specialized plant, equipment and machinery	17,268,745	20,675,008
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	1,300,000	1,873,500
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	25,398,400	-
Acquisition of land	16,348,392	14,330,000
Acquisition of intangible assets	-	
Total acquisition of non- financial assets	**1,973,292,815**	**1,302,913,600**
Financial assets		
Domestic public non-financial enterprises	-	
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**1,973,292,815**	**1,302,913,600**

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	374,128	300,443
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units		-
Total	**374,128**	**300,443**

(Explain *significant change from prior period)*

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

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

(Explain significant change from prior period)

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	29,522,070
Civil Contingency Reserves	190,000	7,260,000
Other payments	4,800,000	-
	4,990,000	**36,782,070**

(Provide explanation as to what each component of other expenses relates to, explain significant change from prior period)

1. Cash and Bank Balances
14A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended June 2022	2020/2021 audited
			KShs	KShs
Central Bank Of Kenya,Recurrent Account	1000171049	Recurent	349,023,416	71,235,268
Central Bank Of Kenya,Development Account	1000170964	Developm ent	158,795,686	106,452,440
Central Bank Of Kenya,Revenue Account	1000171545	CRF	1,486,045	1,132,640,139
Central Bank Of Kenya,Fuel Levy Account	1000268379	Developm ent	319,907	319,907
Central Bank Of Kenya,Universal Health Care Account	1000335769		27,022,569	52,034,242
Central Bank Of Kenya,Bomet AGRI SE DEV SU PR 11AC	1000368907		6,221,334	-
Central Bank Of Kenya,Bomet County Pry Health Care	100572148		9,559,125	-
Central Bank Of Kenya, Bomet County Urban Development Grant Account	1000385758		-	24,860,022
Central Bank Of Kenya, Bomet County Devolutio Su Pr 11 Account	1000428357		179,624,696	41,723,433
Central Bank Of Kenya, Bomet County Urban Institutional Grant Account	1000385747		-	-

Central Bank Of Kenya, Bomet County Climate Smart-AGRI Account	1000359919		144,477,000	69,329,862
Central Bank Of Kenya, Bomet County Deposit Account	1000239735		8,880,753	77,957,331
Central Bank Of Kenya,Bomet County Vilage Politechnic Account	.1000367997		7,397	24,257,347
Central Bank Of Kenya,COVID 19 Account	1000455055		15,272,929	24,306,279
Central Bank of Kenya, Joint Nutrition fund account	1000504765		10,526,950	12,000,000
BOMET COUNTY IMPRESTADMIN ACC 174765001	174765001		41,471	18,052,852
Bomet Kenya Climate Smart Agricultural Project A/C	12224249518		41,029,170	8,427,191
Co-Operative Bank Imprest Account	01141356757900		618,092	725,881
Kcb Bank Bomet County Revenue Collection Account-	1143078756		943,718	48,802
Bomet Municipality Urban Institutional Grant A/C	1220278947204		42,453	-
Urban Development Grants Equity Bank Account	1220278947148		61,691,000	-
Bomet County ASDSP	1235875563		2,798,072	12,760,159
Equity Imprest Account	1220276190741		37,852	9,918,336
Health facilities(List attached)			-	17,506,122
Total			**1,018,419,635**	**1,704,555,613**

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 as at reporting date.

14 B Cash in Hand

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

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

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

[Provide cash count certificates for each]

15. Outstanding imprests and advances

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

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

Breakdown of Imprest and Salary Advance per Department	2021-2022	2020-2021
Imprest	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

**See Annex XXXX for a detailed analysis of the outstanding imprests and salary advance.*

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	-	-
Retention Monies	8,880,753	77,957,331
Total	**8,880,753**	**77,957,331**

[Provide short appropriate explanations as necessary]

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	1,626,598,282	568,858,430
Cash in Hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**1,626,598,282**	**568,858,430**

[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

18. Prior Year Adjustments

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

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

** (*The adjusted balances are not carried down on the face of the financial statement.* County Executive *to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the* County Executive*).*

Notes to the Financial Statements (Continued)

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

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

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

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	-77,957,331	-109,575,065
Deposits and Retention as at 30th June (B)	8,880,753	77,957,331
Increase/ (Decrease) in Deposits and Retentions C= B-A	**(-69,076,578)**	**(31,617,734)**

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

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Construction of Buildings	95,525,581	5,129,293	10,455,997	90,198,876
Construction of Civil Works	539,712,897	100,333,412	45,640,071	494,955,361
Supply of Goods	127,597,074	27,155,931	12,500,000	142,253,005
Supply of Services	77,756,078	18,641,050	-	96,397,128
Grants And Other Support To Institutions	1,800,440	49,127,142	-	50,927,582
Total	**842,392,069**	**200,386,828**	**68,596,068**	**874,731,953**

Pending Staff Payables (See Annex 3)

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

Other Important Disclosures (Continued)

2. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

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

3. External Assistance

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

Other Important Disclosures (Continued)

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	**FY 2021-2022**	**FY 2020-2021**
Description		**Kshs**	**Kshs**
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c). Classes of providers of external assistance

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

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

Other Important Disclosures (Continued)

d. Non-monetary external assistance

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

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

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

e. Purpose and use of external assistance.

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

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

Other Important Disclosures (Continued)

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

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

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

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

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

5.1 Classification by Source

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

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

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

5. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Other Important Disclosures (Continued)

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
Transfers To Related Parties	-	
Transfer to the County Assembly	721,128,005	803,120,118
Transfers to Other County Government Entities(Health Facilities)	243,993,126	154,108,930
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	134,026,107	85,745,373
Transfers to County Water Service Providers	55,000,000	71,700,000
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	**1,154,147,238**	**1,114,674,421**
Transfers From Related Parties	-	
Transfers From the Exchequer	6,155,811,191	5,507,100,000
Transfers From MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	**6,155,811,191**	**5,507,100,000**

6. Establishment of other County Government Entities

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

Other Important Disclosures (Continued)

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

7. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	**Kshs**
KCB Bank Bomet County Revenue Collection Account- 1143078756	Kshs	-	943,718	48,801
Total			**943,718**	**48,801**

Other Important Disclosures (Continued)

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 year 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872 (2021-2022 Kshs 153,297,872)

9. Contingent Liabilities

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

(Give details- Update ANNEX 8 Contingent liabilities register)

10. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (Note 3)	-	-
Other Donations For Covid-19 Received Directly (Note 2)	-	-
Others (Specify)	24,306,279	115,000,000
Total Receipts	**24,306,279**	**115,000,000**
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	23,219,807
Purchase Of Beds And ICU Units	3,050,000	45,134,822
Subsidies To The Community	-	-
Payment Of Hospital Bills	-	10,000,000
Donations To Schools And Other Institutions	-	-
Other Expenses-Purchase of emergency Commodities	13,047,242	12,339,092
Total Payments	**(16,097,242)**	**(90,693,721)**
Balance In The Covid 19 Fund	**8,209,037**	**24,306,279**

16 Progress On Follow Up On Prior Year Auditor's Recommendations

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

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

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report.

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

COUNTY GOVERMENT OF BOMET
THE TREASURY
23 DEC 2022
CECM - FINANCE & ECONOMIC PLANNING

.....

CEC, County Treasury

Date

17 Annexes

Annex 1 – Analysis Of Transfers From the CRF

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,104,031,355	1,672,774,780	1,672,774,780	1,706,230,276	**6,155,811,191**
Level 5 Hospitals					-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	6,100,875	**6,100,875**
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	2,500,000	-	6,221,334	**8,721,334**
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	144,476,999	**144,476,999**
Water and Sanitation Development Project	-	-	-	-	-

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Construction of County Headquarters	-	-	-	-	-
Nutrition International	4,999,400	-	-	2,499,400	**7,498,800**
Total	**1,109,030,755**	**1,675,274,780**	**1,672,774,780**	**1,865,528,884**	**6,322,609,199**

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

Annex 2 – Analysis Of Pending Accounts Payable

No	Date Contracted	Supplier/ Contractor	Contract Value/ Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Nature of Work /Services
Construction Of Buildings								
1	30th june 2021	Techno Builders And Plumbers Ltd	4,992,244	4,992,244	-	-	4,992,244	Consruction of ward office
2	16th june 2021	Procost Ideas Ltd	10,700,000	10,700,000	-	-	10,700,000	Consruction of ward office
3	6/2/2020	Simotweth Enterprises Ltd	548,000	548,000	-	-	548,000	Complition of Laboratory At boito dispensary
4	5/31/2021	Greenloads Construction And Supplies	2,222,717	2,222,717	-	-	2,222,717	Construction of Tirgaga Dispensary
5	2/17/2021	Lochwaa Building Construction And Engineering Ltd	1,679,900	1,679,900	-	-	1,679,900	
6	3/10/2021	Tricom Logistics Ltd	499,988	499,988	-	-	499,988	Complition of Chebilat Dispensary
7	1/7/2022	Waymore Company Ltd	384,500	384,500	-	-	384,500	Complition of Kabisimba Dispensary
8	14/12/2015	Jambostar Properties Ltd	34,766,589	9,364,170	-	-	9,364,170	

9	9/3/2021	Dirma General Construction And Supplies Co Ltd	2,700,860	2,700,860	-	1,400,000	1,300,860	Renovation of residential houses and steel gate at Sotik
10	1/11/2021	Waymore Co Limited	1,237,604	1,237,604	-	-	1,237,604	Construction of Itibo cattle dip
11	3/7/2019	Vinketro Co & Supplies Co	699,870	699,870	-	-	699,870	Construction of saruchat cooling plant
12	3/16/2020	Shardhimta Co Limited	2,591,086	2,591,086	-	-	2,591,086	Construction of Ngendalel community cattle dip
13	6/15/2020	Tenmut Engineering Services Limited	6,074,449	6,074,449	-	4,855,997	1,218,452	Construction of Haystore at Kongasis Ward
14	3/10/2021	Zesaways Enterprises	626,783	626,783	-	-	626,783	Renovation of Kanusin Cattle dip
15	3/10/2021	Sotit Gen Supply	855,693	855,693	-	-	855,693	Renovation of Lugumek cattle dip
16	4/2/2020	Faylem Venture Company	2,365,679	2,365,679	-	-	2,365,679	Construction of Nogirwet community cattle dip
17	2/18/2021	Fiscal Beat Ltd	1,640,124	1,640,124	-	-	1,640,124	Renovation of Koimiret cattle dip
18	5/23/2019	Kiplan Enterprises	13,467,752	13,467,752	-	4,200,000	9,267,752	Construction of Chebunyo Dairy Milk Processing Plant

19	2/18/2021	Stannock Enterprise	125,181	125,181	-	-	125,181	Renovation of Rongena Manaret Cattle dip
20	2/28/2022	Wanes Ventures Limited	3,497,640		3,497,640	-	3,497,640	Construction of Sagenya Communitry Cattle Dip
21	6/14/2021	Brattnyjoy Solutions Ltd	2,897,117	2,897,117		-	2,897,117	Construction of Kapisimba community cattle dip
22	3/7/2019	Vinketro Co & Supplies Co	356,000	356,000	-	-	356,000	Construction of Osmosis tank saruchat cooling plant.
23	25/2/2021	Karamu Enterprise Ltd	1,613,165	1,613,165	-	-	1,613,165	Ecde classroom & pit latrine at Kurgoton primary school Mogogosiek ward
24	25/2/2021	Cherumil One General Supply Enterprise Ltd	1,156,400	1,156,400	-	-	1,156,400	Ecde classroom & pit latrine at Cheptuiyet N'genda primary school
25	25/2/2021	Denerick Enterprise Ltd	1,697,000	1,697,000	-	-	1,697,000	Ecde classroom & pit latrine at Loswet primary school
26	25/2/2021	Winvade Construction Ltd	1,646,316	1,646,316	-	-	1,646,316	Ecde classroom & pit latrine at

								Matarmat primary school
27	22/4/2020	Vicsang Ltd	359,563	359,563	-	-	359,563	Completion of Kabisio Ecde classroom, Chepchabas ward
28	2/11/2021	Zero Sigma Ltd	913,432		913,432	-	913,432	Completion of Nderiat Ecde classroom, Longisa ward
29	25/2/2021	Berijacs Ltd	580,803	580,803	-	-	580,803	Construction of pit latrine at Chepkok primary school Kimulot Ward
30	9/3/2021	Hamkoa Limited	641,375	641,375	-	-	641,375	Pit latrine at Kapsio primary school Nyongores ward
31	18/2/2021	Leeway Consorttium Company Ltd	499,940	499,940	-	-	499,940	Ecde classroom & pit latrine at St.Michael Primary School Kimulot ward
32	25/2/2021	Beynes Enterprise Ltd	1,653,850	1,653,850	-	-	1,653,850	Ecde classroom & pit latrine at Mogoiwet Primary Shool
33	25/2/2021	Brandon General Supplies	1,573,583	1,573,583	-	-	1,573,583	Ecde classroom & pit latrine at Monoru primary school

34	10/2/2021	Legiticon Limited	1,693,336	1,693,336	-	-	1,693,336	Ecde classroom & pit latrine at cheloino primary school
35	25/2/2021	Naesk Investment Group Ltd	1,796,809	1,796,809	-	-	1,796,809	Ecde classroom & pit latrine at Busereto, Boito ward
36	25/2/2021	Takote Construction & Hardware Supplies	1,894,536	1,894,536	-	-	1,894,536	Ecde classroom & pit latrine at Kimindili primary school
37	25/2/2021	Toet Company Limited	1,649,751	1,649,751	-	-	1,649,751	Ecde classroom & pit latrine at chepkoin primary school
38	25/2/2021	Preston Construction & Real Estate Ltd	1,699,830	1,699,830	-	-	1,699,830	Ecde classroom & pit latrine at Keijngo primary school
39	25/2/2021	90 Blessed Company Limited	456,228	456,228	-	-	456,228	construction of ecde classroom and pit latrin at Kipsonoi Pry School
40	29/11/2021	Bama Star General Works Ltd	718,221		718,221	-	718,221	Construction of pit latrine at Nyahururu primary school
41	25/2/2021	Hacienda Construction Co. Ltd	1,588,857	1,588,857	-	-	1,588,857	CDE classroom and pit latrine at Tendonok primary

42	25/2/2021	Macilan Company Ltd	914,324	914,324	-	-	914,324	Completion of Ecd classroom at Kapsimotwa primary School, Silibwet Township ward
43	25/2/2021	Kirilas Enterprise Ltd	843,707	843,707	-	-	843,707	
44	25/2/201	Madefra Company Ltd	1,697,000	1,697,000	-	-	1,697,000	Ecde classroom & pit latrine at Konoitabtegat primary school Embomos ward
45	25/2/2021	Tiling Enterprise Ltd	1,840,607	1,840,607	-	-	1,840,607	construction of pit latrine and classroom at Kimugul Togomin pry,
46	25/2/2021	Simbeon Agencies Invest. Ltd	1,998,884	1,998,884	-	-	1,998,884	Ecde classroom & pit latrine at Cheboyo primary school Chebunyo ward
			126,057,292	**95,525,581**	**5,129,293**	**10,455,997**	**90,198,876**	
Construction Of Civil Works								
1	29/03/2022	Cathemax investments limited	296,937,205	150,000,000	-	31,090,871	19,458,252	Proposed Construction of Dr. Joyce Laboso memorial Mother &

								Child wellness centre
2	3/4/2022	Southzeal Investment Limited	4,213,886	4,213,886		-	4,213,886	Grading And Gravelling Of Kapkilaibei Market Access Roads And Drainage
3	2/4/2022	Matecha Agency Limited	2,302,646	-	2,302,646	-	2,302,646	Grading And Gravelling Of Chebunyo Market Access Roads And Drainage
4		Luxsystem Limited	2,004,176	2,004,176		-	2,004,176	Instalation of electrical works packhouse
5	3-Mar-22	Byandac Enterprises Ltd	4,998,195	4,998,195		-	4,998,195	Construction of power house, steam boiler room,and Ice bank room
6	9/20/2021	Ryan & Brian International	2,207,480	2,207,480	-	-	2,207,480	cConstruction of driveways and Parking bays for chebunyo milk processing plant
7	7/5/2021	Beelax	3,735,480	3,735,480	-	-	3,735,480	pavement works for Cheda

8	9/29/2021	Jay Holding Ltd	3,337,314	3,337,314	-	-	3,337,314	pavement works and drivewaysfor Cheda
9		Low And Suns Ea Ltd	1,125,000	1,125,000	-	-	1,125,000	
10	5/12/2020	Zenco Limited	1,138,000	1,138,000	-	-	1,138,000	Kamenwo pipeline
11	3/15/2021	Petnic Limited	2,298,440	2,298,440	-	-	2,298,440	Rorok Masonary Tank
12	6/28/2021	Petnic Limited	3,801,700	3,801,700	-	-	3,801,700	Kapcheluch pipeline extension
13	4/20/2018	Walcko Traders Limited	1,382,580	1,382,580	-	-	1,382,580	Kapkimolwa pipeline extension
14	2/9/2021	Kosisit General &Supplies Limited	3,561,500	3,561,500		-	3,561,500	Chemitan water pan
15	6/29/2021	Babsah Agencies Limited	1,100,000	1,100,000		-	1,100,000	Works for Chebaraa irrigation
16	4/24/2020	Baraki International Limited	66,241,770	18,346,170	-	10.000.000	8,346,170	Rehabilitation of itare -mogogosiek water supply
17	3/1/2021	Teequip Engineering Limited	11,908,040	11,908,040	-	4,549,200	7,358,840	Construction of Mogombet T works Aisaiik Tank
18	5/3/2021	Kidete Holdings Limited	3,867,440	3,867,440	-	-	3,867,440	Bukunye water storage and pipeline
19	6/29/2021	Dorshaq Limited	4,643,905	4,643,905	-	-	4,643,905	Supply of pipes
20	6/24/2021	Chambhai Investment Limited	4,927,841	4,927,841	-	-	4,927,841	Procurement of pipes for kongasis

21	3/1/2021	Tunkey Limited	2,032,500	2,032,500	-	-	2,032,500	Construction of Kapcheluch pumping station
22	4/9/2021	Tarakon Investment Limited	3,936,800	3,936,800	-	-	3,936,800	Construction of mokoiwet water pan
23	3/8/2021	Beynes Enterprise Limited	3,636,160	3,636,160	-	-	3,636,160	Kamungei tank and distribution
24	2/2/2021	Nockways Construction Limited	3,978,590	3,978,590	-	-	3,978,590	Kenyagoro-kipraisi simotwet pipeline extension
25		Chamtany Dealers Limited	2,296,684	-	2,296,684	-	2,296,684	
26	21/1/2021	Chemitan Construction&Supp Ltd	3,905,952	3,905,952	-	-	3,905,952	Mulot Road Block-Arakilele-Kalya Road
27	20/12/2020	Betriz Company	2,644,845	2,644,845	-	-	2,644,845	Migingo-Chelemei Road
28	17/12/2021	Dancon Pillars Company Ltd	2,864,620		2,864,620	-	2,864,620	Kapchemendi-Toronik-Mwokiot Road
29	15/12/2021	Timberland Holdings Ltd	3,528,951	3,528,951		-	3,528,951	Kipreres-Lelelchwet Ecd-Kiplabotwa Road
30	23/3/2021	Albhrigton Investment Ltd	3,336,987	3,336,987	-	-	3,336,987	Building
31	18/10/2021	Weepox Loimited	4,877,800	4,877,800		-	4,877,800	Terek Athletic Camp
32	5/6/2020	Gemfield Africa Ltd	3,640,000	3,640,000	-	-	3,640,000	Dias Silibwet
33	28/1/2021	Cheboror Traders Ltd	2,620,498	2,620,498	-	-	2,620,498	Tegat A Camp

34	22/2/2019	Kinlinks (K) Ltd	279,270	279,270	-	-	279,270	Jua Kali Shed-Chebunyo
35	21/12/2021	Melosine Holdings Ltd	2,811,144		2,811,144	-	2,811,144	Shoe Shiner Shed
36	17/02/2019	Bomani Capital Ltd	257,955	257,955	-	-	257,955	Floodlights In Aisaik & Tenwek Judea
37	24/12/2020	Rivotex Africa Ltd	3,838,880	3,838,880	-	-	3,838,880	Floodlights In Koiwa-Kaptien S/Centre
38	8/3/2021	Vird Building& Construction Co.Ltd	3,729,864	3,729,864	-	-	3,729,864	Electric Fence In Chepalungu
39	23/12/20-20	Ornate Ventures Ltd	1,773,584	1,773,584	-	-	1,773,584	Floodlights Kitoben & Siroin
40	23/12/2021	Tumsons Supp &Corporation Ltd	2,928,194		2,928,194	-	2,928,194	Floodlight Kapkombuni & Chemaner
41	23/12/2019	Zillion East Africa Ltd	2,129,273	2,129,273	-	-	2,129,273	Shoe Shiner Shed Bomet Town
42	23/12/2020	Freerock Company Limited	4,527,027	4,527,027	-	-	4,527,027	Shoe Shiner Shed Siongiroi
43	26/04/2021	Jeto Kenya Ltd	971,572	971,572	-	-	971,572	Floodlights Kapsasurwo
44	30/04/2021	Caljas Enterprises Ltd	4,031,162	4,031,162	-	-	4,031,162	Floodlights Kapkwen
45	12/1/2022	Roco Construction Ltd	3,491,249	3,491,249	-	-	3,491,249	Floodlights Siwot Center
46	23/12/2020	York Holdings Limited	1,953,811	1,953,811	-	-	1,953,811	Floodlights Cheboyo & Taabet
47	29/01/2021	Rivotex Africa Limited	3,838,881	3,838,881	-	-	3,838,881	CHEPTABACH PRY - MURIASI TBC ROAD

48	21/12/2021	Bransco Company Ltd	3,426,988	3,426,988	-	-	3,426,988	KAPJEREMIAH - PAG CHURCH ROAD
49	10/12/2021	Cherire Holding Ltd	4,561,178	4,561,178	-	-	4,561,178	KIMINDILIL AGC-CHEPKULO ROAD
50	23/12/2020	Macadiam Solution Company Ltd	3,151,627	3,151,627	-	-	3,151,627	SIMOTI-KASABEI,KAPALPALET-BUSORETO ROAD
51	17/5/2021	Mackenzie Farm Ltd	3,264,620	3,264,620	-	-	3,264,620	KAPKURES-JUNCTION-NGENDALEL JUNCTION ROAD
52	14/02/2021	Simongiko Valley Works Enterprises Ltd	4,218,765	4,218,765	-	-	4,218,765	CHEMAGEL-KAPAJIT ROAD
53	23/02/2021	Creptia Agribusiness Solution And Suppliers Ltd	3,997,360	3,997,360	-	-	3,997,360	CHEBUGON - KAPCHEMOGOR ROAD
54	23/12/2022	Roco Construction Ltd	841,116	841,116	-	-	841,116	MURWOMBOI-MURATIT ROAD
55	23/12/2019	Atlantic World Kenya Ltd	847,728	847,728	-	-	847,728	STOO-TACHASIS - CHEBISHAN ROAD
56	7/2/2022	Taiways Ltd	1,310,575		1,310,575	-	1,310,575	LELAITICH RIVER -KELIOT ROAD

57	14/12/2021	Chambai Investment Ltd	4,602,858	4,602,858		-	4,602,858	KAPSIRICH-SEKEMIK ROAD
58	7/1/2021	Jonita Investment Ltd	2,300,593	2,300,593	-	-	2,300,593	KAPARUSO-KASPSINIA ROAD
59	23/12/2020	Reenro Enterprises	3,348,993	3,348,993	-	-	3,348,993	CHEMATAL JUNCTION - CHEMOGO RIVER-KIPKURES DISP SARURA KA (KILAIBEI) ROAD
60	12/2/2022	Haroaco Limited	4,174,339	4,174,339		-	4,174,339	KAPUSWA - CHANGINA ROAD
61	15/03/2022	Silver Grain Company Ltd	2,503,860		2,503,860	-	2,503,860	MTAIMA - MOKITUI ROAD
62	20/01/2021	Marutime Enterprises Ltd	3,981,596	3,981,596	-	-	3,981,596	MURIASI TBC MURIASI BRIDGE - KAPSET FACTORY ROAD
63	23/12/2020	Elvabrand Agencies K.Ltd	2,588,563	2,588,563	-	-	2,588,563	KIRICHA - SIGIRIAN ROAD
64	21/12/2021	Winvade Construnction And Supplies	3,297,888		3,297,888	-	3,297,888	KENYAGORO-DAY-KOBORO TBC AND KOMBERO ROAD

65	23/12/2020	Jangjuun Engineering Company Ltd	3,525,530	3,525,530	-	-	3,525,530	MALAIKA-LULUSIK-NGUNGUNYAT-ARAP NGASURA ROAD
66	23/12/2020	Brylan Company Limited	2,984,784	2,984,784	-	-	2,984,784	KOLONGE-CHEPCHABAS ROAD
67	6/12/2020	Ciala Resort	1,400,000	1,400,000	-	-	1,400,000	PROVISION OF FULL BOARD ACCOMODATION AND CONFERENCE FACILITATION IN KISUMU
68	4/6/2021	Jasfran Co.General And Supplies Ltd	3,570,921	3,570,921	-	-	3,570,921	OLNGOSWET-KAPERIA ROAD
69	16/12/2021	M/S Nobet Construnction And Supplies Co. Ltd	4,749,828	4,749,828	-	-	4,749,828	KAPSIMBIRI-CHEMOMUL
70	21/06/2021	Rirkos Contractors Ltd	4,849,000	4,849,000	-	-	4,849,000	KALILE-KIRISHWA ROAD
71	26/06/2021	Goldenex Company Ltd	4,394,000	4,394,000	-	-	4,394,000	SIRYAT-BOUNDARY ROAD
72	21/12/2021	Ganol Logistics Ltd	4,287,695	4,287,695	-	-	4,287,695	SIMBEYWET-JUNCTION-SIMBEYWET SECONDARY-

								KAPTWORO ROAD
73	25/03/2021	Sealand Company Ltd	3,632,480	3,632,480	-	-	3,632,480	C24-SAOSET-CHEMOIBEN ROAD
74	9/6/2021	Jasfran Co.General And Supplies Ltd	4,802,539	4,802,539	-	-	4,802,539	KAMEGENYU PRY - JUNCTION-ARAP-BIRECH - KIPSINGE-MARKET ROAD
75	23/12/2019	Bertiz Company Ltd	511,386	511,386	-	-	511,386	KALABU-KIPAJIT BRIDGE AND LEBEKWET-NGAINET ROAD
76	23/12/2020	Tunkey Ltd	4,139,996	4,139,996	-	-	4,139,996	KAMINJWET - LELDOM KAP JONAH KARABCHESIMET ROAD
77	15/3/2022	Havite Ventures Ltd	3,459,236		3,459,236	-	3,459,236	KAPOLESEROI SEC.SCHOOL-SIMOTWET ECD JUNCTION ROAD
78	15/3/2018	Eldan Company Ltd	4,415,540	4,415,540	-	-	4,415,540	UMOJA-BARTEGAN-CHEPKOSITONIK ROAD
79	4/3/2020	Mkomani Ltd	1,344,642	1,344,642	-	-	1,344,642	NDANAI-ROTIK ROAD

80	28/12/2021	Koimulot Services Ltd	3,620,820		3,620,820	-	3,620,820	CHEBITET JUNCTION-DELIVERANCE CHURCH ROAD
81	12/12/2021	Mellabri Co.Ltd	4,450,000	4,450,000		-	4,450,000	KIPTONUI ARAP KOSGEY-KOIWA CENTRE-NDABIBI ROAD
82	18/3/2019	Emerge Projects Ltd	1,425,234	1,425,234	-	-	1,425,234	KIBITGOI-KAPSET ROAD
83	14/12/2021	Nikfan Limited	2,555,248		2,555,248	-	2,555,248	MANGITA-CHEPCHIRIR ROAD
84	21/12/2021	Simongiko Valley Works Ent Ltd	3,197,888	3,197,888		-	3,197,888	KIPTOLE-CHESORTON ROAD
85	22/02/2021	Wilsquare Co.Ltd	3,208,966	3,208,966	-	-	3,208,966	KOIMUGUL DAM-SAOSET ROAD
86	14/1/2022	Laorweny Company Ltd	2,972,920		2,972,920	-	2,972,920	ACCESS ROAD TO KIPTORBEI FOOTBRIDGE
87	22/12/2022	Winivane Venture Ltd	3,975,477		3,975,477	-	3,975,477	CHEBANGANY-KIPSOMOR ROAD
88	28/12/2020	Famisha Investment Ltd	5,293,687	5,293,687	-	-	5,293,687	LUGUMEK-KIPSABUL-MWOKYOT ROAD
89	23/12/2020	Freelan Technologies	1,832,927	1,832,927	-	-	1,832,927	TILILBEI-VISION

								ACADEMY ROAD
90	12/1/2022	Glowlink Construction Ltd	289,000		289,000	-	289,000	PROVISION OF OFFICE CLEANING SERVICES
91	13/6/2022	Roco Construction Limited	787,000		787,000	-	787,000	SUPPLY OF OFFICE STATIONARY
92	12/1/2022	Tianfu Holding Company Limited	798,004		798,004	-	798,004	RENOVATION OF DEPARTMENT OF ROADS OFFICES
93	15/3/2022	Brylan Company Limited	3,297,155	3,297,155		-	3,297,155	ARAP YEBEI-KAPTAMBULIE T&KAPLELE
94		Nyangani Construction & Supplies Ltd	2,922,324	2,922,324	-	-	2,922,324	KAPORUSO-KAPANIA
95		Denrose Investment Ltd	3,996,234	3,996,234	-	-	3,996,234	Narc-Tuiyobei road
96		Glaxious Agency Company Limited	1,706,824	1,706,824	-	-	1,706,824	NGUNWO PRIMARY SCHOOL
97		Nelibo Investments Limited	1,256,860	1,256,860	-	-	1,256,860	KAP CHARLES-KAPKANDA
98	22/6/2021	Winvade Contractor And Suppliers Limited	3,420,000	3,420,000	-	-	3,420,000	kapsebetet-chepkole and kebumburiwere road

99	15/6/2021	Raynard Enterprises Ltd	999,795	999,795	-	-	999,795	KAPUNGURUUT JUNCTION CURVETS ROAD
100	14/1/2021	Simongiko Valley Works Enterprise Ltd	2,192,725	2,192,725	-	-	2,192,725	MILIMANI-CHEPKULO AND DEVIS-KAPSIMET ROAD
101	14/62021	Ongocho Holding Limited	2,720,057	2,720,057	-	-	2,720,057	KATET-KULWET-MARONGET ROAD
102	15/6/2021	Sichgei Limited	3,065,462	3,065,462	-	-	3,065,462	SUGUTEK-CHEPKOSITONI K BRIDGE
103	8/3/2022	Bomet Savannah Enterprise Ltd	4,804,967		4,804,967	-	4,804,967	KOIYET-4INWAY ROAD
104	16/12/2020	Caesium Suppliies Company	5,096,292	5,096,292	-	-	5,096,292	MITI MINGI MENGICHIK ROAD
105		Nockways Construction Limited	1,527,720	1,527,720	-	-	1,527,720	BOMET WATER STATION ROADS
106	22/4/2021	Jomarcx Holding Limited	1,900,000	1,900,000	-	-	1,900,000	ALEBO-KAPLONG GIRLS ROAD
107	22/4/2021	Mauritime Enterprises	2,645,000	2,645,000	-	-	2,645,000	GRAVEL AT SIOMO QUARRY

108	21/12/2021	Dominant Investment Ltd	2,349,000		2,349,000	-	2,349,000	DEPOT-COOL PARK
109	9/4/2021	Seanin Golden Logistics And Constuction	1,442,098	1,442,098	-	-	1,442,098	SOTIT-KAPCHPKOCHUT ROAD
110	21/1/2022	Mauritime Enterprises Limited	4,818,640	4,818,640		-	4,818,640	SIMOTWET-BAKOIYOT-KEREEMINDIOT AND CENTRE ONESILANGA
111	21/1/2022	Subbase Limitrd	2,751,600		2,751,600	-	2,751,600	CHEMANGAIS-CHINGUND
112	15/2/2022	Rotcheil Corporation Limited	4,330,709		4,330,709	-	4,330,709	NGARIET DAM BOX CURVERT
113		Jasfran Construction And General Supplies Limited	3,329,700	3,329,700	-	-	3,329,700	FOR GRADING AND GRAVELLING OF ROAD
114	17/5/2022	Kevrays Limited	3,810,700		3,810,700	-	3,810,700	TWIN 1200MM CULVERTS ALONG SAOSET-CHEMOIBEN ROAD
115	15/2/2021	Berijacs Limited	3,700,118	3,700,118	-	-	3,700,118	CHEMARAIN FOOTBRIDGE

116	6/12/2020	Victoria Suites Kisumu	817,500	817,500	-	-	817,500	CONFERENCE AND ACCOMONDATION
117	12/3/2021	Kibo Africa Limited	1,393,000	1,393,000	-	-	1,393,000	SUPPLY OF MOTORCYCLE
118	8/3/2022	Timberland Holdings Ltd	2,459,236		2,459,236	-	2,459,236	TARGAMBEI-TARUTI ROAD
119	7/12/2021	Galactic Eagle International Ltd	3,246,338		3,246,338	-	3,246,338	LELECHWET - KIBOMUT ROAD
120	10/6/2020	Freexone Agencies Limited	2,990,064	2,990,064	-	-	2,990,064	JUMO-JEBOGOYO-SOTIT ROAD
121	15/01/2022	Betketro Construction And Supplies Coperation	3,168,745		3,168,745	-	3,168,745	KIPSIWON-KABEWOR ROAD
122	2-Dec-21	Centigrade Ventures International Ltd	4,812,465	4,812,465		-	4,812,465	Morit-Kamogoro-Kimargis
123	16-Feb-22	Powergraph Energies International Ltd	4,321,416	4,321,416		-	4,321,416	Chebirbelek-Ririk-Chesilyot
124	14-Feb-22	Betriz Company Ltd	4,346,172		4,346,172	-	4,346,172	Kaplomboi-Kaplomboi-Kapchemibei
125		Zero Sigma Ltd	3,214,060	3,214,060	-	-	3,214,060	Kipanjalal-Ruseya

126	28-Feb-22	Retrin Ltd	4,326,451		4,326,451	-	4,326,451	Bluegum-Kurmana-lesuswa-Kapsinendet
127	24-Jun-22	Hengland Solutions Co. Ltd	3,122,000		3,122,000	-	3,122,000	Alebo-Kaplong Girls
128	23-Dec-21	Glaxious Agency Company	5,068,689		5,068,689	-	5,068,689	Chelegei-Ka Bridge Roadtet,Kobolwo Pry-Tilyot-Kipsirichet
129	21-Dec-21	Fepax Construction & Installations Ltd	4,845,000		4,845,000	-	4,845,000	Kaptebengwet-Kapletundo
130	3rd March-21	Cadam Construction & Supplies	3,881,456	3,881,456	-	-	3,881,456	Installation of Town Culverts 1200mm and 900mm on NokirwetDam-Kipisorwet-Fsairhills
131	14-Feb-22	Ipkosons Investments Ltd Kapset-Tumbalal	4,818,000	4,818,000	-	-	4,818,000	Kapset-Tumbalal
132	28-Feb-22	Bettyvince Holdings Ltd	4,632,801	4,632,801	-	-	4,632,801	Chepkorgong-Pag-Taikamam-FSA
133	28-Feb-22	Stephson Ltd	4,620,110	4,620,110	-	-	4,620,110	Sukutek Pry-Aonet

134	28-Feb-22	Subway Constructions Ltd	4,828,000	4,828,000	-	-	4,828,000	Rerendet-Kisabei Centre
135	22-Apr-22	Golbind Construction Ltd	2,892,460	2,892,460	-	-	2,892,460	Kapyashua-Kapcherany & Kaminjeiwet Tozen
136	16-Feb-22	Denmore Holdings Ltd	3,956,470	3,956,470	-	-	3,956,470	Ngandala!-Kapkures
137	3-Jun-22	Wanom Solution Ltd	4,953,900	4,953,900	-	-	4,953,900	Diamond-Chicken slaughter-Sosur
138		Ipkosons Investments Ltd Kapset-Tumbalal	2,828,000	2,828,000	-	-	2,828,000	Chepcherk Culverts
139		Langko Investments Limited	2,864,620	2,864,620	-		2,864,620	Mulot Road Block-Arakilele-Kalya Road
140		Bernico General Supplies Limited	2,998,565	2,998,565	-		2,998,565	Migingo-Chelemei Road
141		Phiron Holdings Co. Limited	3,920,000	3,920,000	-		3,920,000	Kapchemendi-Toronik-Mwokiot Road
142		Langko Investments Limited	3,850,000	3,850,000			3,850,000	Kipreres-Lelelchwet Ecd-Kiplabotwa Road
143	2/3/2022	Milken Works Limited	2,483,832		2,483,832	-	2,483,832	Building

144	25/02/2021	Subbase Limited	1,981,544	1,981,544	-	-	1,981,544	Terek Athletic Camp
145	30/03/2020	Kweche Holdings Limited	1,884,170	1,884,170	-	-	1,884,170	Dias Silibwet
146	0/01/2022	Flatam Solutions	2,343,399		2,343,399	-	2,343,399	Tegat A Camp
147	22/03/2021	Brimlex Ltd	4,648,399	3,337,243	-		3,337,243	Jua Kali Shed-Chebunyo
148	4/3/2021	Simotweth Enterprises Ltd	758,220	758,220	-		758,220	Shoe Shiner Shed
149	10/3/2021	Chumbros Investment Ltd	740,179	740,179	-		740,179	Floodlights In Aisaik & Tenwek Judea
150	24/11/2021	Pulsemax Enterprises Ltd	740,495		740,495		740,495	Floodlights In Koiwa-Kaptien S/Centre
151	31/01/2022	Setlim Enterprises Ltd	2,948,200		2,948,200		2,948,200	Electric Fence In Chepalungu
152	24/01/2022	Donald Contractors	730,046		730,046		730,046	Floodlights Kitoben & Siroin
153	15/02/2022	Jkm Enterprises Ltd	737,492		737,492		737,492	Floodlight Kapkombuni & Chemaner

154	27/05/2019	Transwift Investment Ltd	767,770	767,770	-		767,770	Shoe Shiner Shed Bomet Town
155	10/3/2021	Bolila Autospares	731,755	731,755	-		731,755	Shoe Shiner Shed Siongiroi
156	10/2/2022	Sundel Investment	752,180	-	752,180		752,180	Floodlights Kapsasurwo
157	13/06/2022	Teeben Engineering Ltd	715,000	-	715,000		715,000	Floodlights Kapkwen
158	6/10/2022	Primescope Logistics Ltd	730,046	-	730,046		730,046	Floodlights Siwot Center
159	13/01/2022	Trezi Ltd	749,800	-	749,800		749,800	Floodlights Cheboyo & Taabet
			836,190,270	**539,712,897**	**100,333,412**	**45,640,071**	**494,955,361**	
		Supply of goods						
1	25-Feb-21	Bluemarbel Solution Limited	290,000	290,000	-	-	290,000	Supply of office stationeries
2	10-May-22	Matebso General Supplies Limited	358,000	-	358,000	-	358,000	Supply of office stationeries
3	18th June 2020	Jedato Company Ltd	375,000	375,000	-	-	375,000	Goods

4	30th Nov 2020	Toyota Kenya Ltd	14,960,780	14,960,780	-	12,500,000	2,460,780	Goods
6	16th June 2021	M/S. Center One Ltd	1,400,000	1,400,000	-	-	1,400,000	Goods
7	2nd Dec 2020	Befalic Company Ltd	519,000	519,000	-	-	519,000	Goods
8	11th Feb 2021	Faikoch Company Ltd	1,700,000	1,700,000	-	-	1,700,000	Goods
9	24th jan 2022	Jedato Company Ltd	342,000	-	342,000	-	342,000	Goods
10	23rd Dec 2021	Jedato Company Ltd	222,000	-	222,000	-	222,000	Goods
11	5/20/2022	CALNET PRINTERS AND STATIONERS	1,032,900	-	1,032,900	-	1,032,900	
12	11/22/2021	JOYLEITO COMPANY LIMITED	752,000	-	752,000	-	752,000	Supply Of Vaccines
13	10/13/2021	BRIXEN ELITE VENTURES	105,400	-	105,400	-	105,400	
14	12/1/2021	EPHASWANS COMPANY LTD	223,500	-	223,500	-	223,500	
15	30/06/2022	Kenya Medical Supplies Authority	3,060,590	3,060,590		-	3,060,590	Supply And Delivery Of Medical Drugs
16	30/06/2022	Kenya Medical Supplies Authority	4,609,222	4,609,222		-	4,609,222	Supply And Delivery Of Medical Drugs
17	30/06/2022	Kenya Medical Supplies Authority	3,177,591	3,177,591		-	3,177,591	Supply And Delivery Of Medical Drugs

18	30/06/2022	Kenya Medical Supplies Authority	4,134,364	4,134,364		-	4,134,364	Supply And Delivery Of Medical Drugs
19	30/06/2022	Kenya Medical Supplies Authority	4,379,295	4,379,295		-	4,379,295	Supply And Delivery Of Medical Drugs
20	30/06/2022	Kenya Medical Supplies Authority	4,700,000	4,700,000		-	4,700,000	Supply And Delivery Of Medical Drugs
21	30/06/2022	Kenya Medical Supplies Authority	2,417,582	2,417,582		-	2,417,582	Supply And Delivery Of Medical Drugs
22	30/06/2022	Kenya Medical Supplies Authority	5,030,500	5,030,500		-	5,030,500	Supply And Delivery Of Medical Drugs
23	27/06/2022	Mc Finely Health CarebLimited	5,500,000	5,500,000		-	5,500,000	Supply,Delivery And Commissioning Of Medical Ventilators
24	26/10/2021	Venrom Services Limited	2,225,000	2,225,000		-	2,225,000	Supply Of Essential Medical Commodities
25	1/12/2021	Legit Health care Limited	1,840,200	1,840,200		-	1,840,200	Supply And Delivery Of Lab Reagents
26	1/12/2021	Ms Fosseyway Trotter LTD	2,108,000	2,108,000		-	2,108,000	Supply And Delivery Of Lab Reagents
27	17/03/2021	Daphido Company LTD	2,065,000	2,065,000	-	-	2,065,000	Supply Of Essential Medical Commodities

28	26/05/2022	Primehealth Pharma ltd	2,999,540	-	2,999,540	-	2,999,540	Supply And Delivery Of Renal Unit Commodities
29	12/3/2021	Primehealth Pharma ltd	2,774,270	2,774,270	-	-	2,774,270	Supply And Delivery Of Renal Unit Commodities
30	26/05/2022	Primehealth Pharma ltd	2,646,565	-	2,646,565	-	2,646,565	Supply And Delivery Of Renal Unit Commodities
31	1/12/2021	Taylor madesupplies	1,397,500	1,397,500		-	1,397,500	Supply And Delivery Of Lab Reagents
32	8/12/2021	Lelmuge General Supplies	2,053,700	-	2,053,700	-	2,053,700	Supply Of Essential Medical Commodities
33	18/05/2020	Damvil Limited	1,997,500	1,997,500	-	-	1,997,500	Repair And Servicing Of Oxygen Ventilators
34	21/12/2021	Reenavis Supplies and services	2,936,070	-	2,936,070	-	2,936,070	Supply And Delivery Of Lab Reagents
35	6/12/2021	Jesta East Africa Limited	2,316,800	2,316,800		-	2,316,800	Supply And Delivery Of Lab Reagents
36	17/06/2022	Reenavis Supplies and services	926,500	-	926,500	-	926,500	Supply Of Essential Medical Commodities
37	1/12/2021	Vicryl EA Limited	1,264,000	1,264,000		-	1,264,000	Supply And Delivery Of Lab Reagents

38	21/2/2021	Dokiru Enterprises Limited	490,500	490,500		-	490,500	Supply Of Reflectors
39	12/2/2021	Flo And Lin Co Ltd	203,800	203,800		-	203,800	Supply Of Office Stationeries
40	6/17/2022	Rivotex Africa Limited	549,840	-	549,840	-	549,840	Supply And Delivery Of Phones And Laptop
41	6/8/2022	Manparts Motors Limited	387,000	-	387,000	-	387,000	Motor Vehicle Repairs
42	3/16/2022	Brefo Enterprises	584,650	-	584,650	-	584,650	Supply And Delivery Of Office Stationery
43	2/10/2022	Jaloru Enterprise	148,500	-	148,500	-	148,500	Supply And Delivery Of Office Stationery
44	5/27/2022	Matebso General Supplies Limited	269,000	-	269,000	-	269,000	Supply And Delivery Of Gloves And Dust Musk
45	3/12/2021	Cherire Holding Limited	1,846,400	1,846,400	-	-	1,846,400	Supply And Delivery Of Building Materials For Tbcs In Kapletundo Ward
46	3/8/2021	Chemug Investment Ltd	1,182,000	1,182,000	-	-	1,182,000	Supply And Delivery Of Dip Acaricides
47	1/11/2021	Kenya Animal Genetic Research	2,309,200	2,309,200	-	-	2,309,200	Supply And Delivery Of Ai And Liquid Nitrogen

48	5/30/2022	Fabian Agro Limited	2,700,000	2,700,000	-	-	2,700,000	Supply And Delivery Of Dip Acaricides
49	3/29/2021	Reyland Builder Ltd	1,421,160	1,421,160	-	-	1,421,160	Supply And Delivery Of Building Materials For Tbcs In Chemaner Ward
50	3/18/2021	Recholexon Construction	1,432,590	1,432,590	-	-	1,432,590	Supply And Delivery Of Building Materials For Tbcs In Merigi Ward
51	6/21/2019	Radiant Gems Enterprise	3,844,500	3,844,500	-	-	3,844,500	Supply And Installation Of Greenhouses
52	3/18/2021	Glivid Limited	1,444,820	1,444,820	-	-	1,444,820	Supply And Delivery Of Building Materials For Tbcs In Chesoen Ward
53	6/10/2022	Lossajet Company Limited	2,104,375	2,104,375	-	-	2,104,375	Supply And Delivery Of Dip Acaricides For Sotik Sub County
54	5/30/2022	Mekit Ventures Ltd	2,100,000	2,100,000	-	-	2,100,000	Supply Of Fuel And Lubricants
55	5/30/2022	Noch Holdings Ltd	2,046,100	2,046,100	-	-	2,046,100	Supply And Delivery Of Lumpy Skin Disease Vaccine

56	5/30/2022	Bril General Contractors And Suppliers Ltd	820,750	-	820,750	-	820,750	Supply And Delivery Of Office Stationery
57	3/16/2021	Tegunot Enterprise	1,450,500	1,450,500	-	-	1,450,500	Supply And Delivery Of Building Materials For Tbcs In Mogogogsiek Ward
58	3/18/2021	Roco Construction Ltd	1,377,590	1,377,590	-	-	1,377,590	Supply And Delivery Of Building Materials For Tbcs In Chepchabas Ward
59	6/21/2022	Chenit Enterprises Limited	2,320,000	2,320,000	-	-	2,320,000	Supply And Delivery Of Foot And Mouth Disease Vaccines
60	6/10/2022	Melosine Holding Limited	2,003,365	2,003,365	-	-	2,003,365	Supply And Delivery Of Dip Acaricides For B/East And B/Central Sub Counties
61	6/21/2022	Kapsimoto Kongasis Agrovet	2,952,320	2,952,320	-	-	2,952,320	Supply And Delivery Of Anti Rabies Vaccines
62	6/21/2022	Define Ways Limited	2,700,000	2,700,000	-	-	2,700,000	Supply And Delivery Of Black Quarter/Anthrax Vaccines

63	6/21/2022	Kapsimoto Kongasis Agrovet	2,744,000	2,744,000	-	-	2,744,000	Supply And Delivery Of Black Quarter/Anthrax Vaccines
64	6/17/2022	Moiwa Youths	2,896,820	2,896,820	-	-	2,896,820	Supply And Delivery Of Dip Acaricides
65	10-Mar-22	Blacoax Limited	1,359,998	-	1,359,998	-	1,359,998	Supply And Delivery Of Building Materials For Tbcs
66	3/17/2022	Sinon Investment Limited	1,049,100	-	1,049,100	-	1,049,100	Supply And Delivery Of Beehives
67	4/29/2022	Tenmut Engineering Services Limited	2,500,000	-	2,500,000	-	2,500,000	Supply And Delivery Of Beehives
68	25-Jun-21	Itembwo Holdings Limited	799,998	-	799,998	-	799,998	Supply And Delivery Of Specialized Equipment And Laboratory Reagents For Chebunyo Milk Processing
69	2-Jun-21	8.Josharo Enterprises Ltd	948,000	948,000	-	-	948,000	
70	26/01/2021	Taj Aziz Ltd	82,400	82,400	-	-	82,400	Supply Of Repair Parts For County Workshopstation Wagon

71	15/01/2021	Judicom Investment Ltd	786,300	786,300	-	-	786,300	Supply Of Ppes
72	18/03/2021	Winstar Traders Ltd	372,240	372,240	-	-	372,240	Supply Of Safety Equipment For Tata Tippers And 3 Utiliy=Ty Vehicles
73	30/09/2021	Alfrico Ltd	719,570		719,570	-	719,570	Supply Of Motor Grader Spare Parts
74	4-Jul-21	Rigis Enterprises	428,750		428,750	-	428,750	Supply Of Spare Parts For Landrover
75	24-03-2022	Teganda Ltd	56,980	56,980		-	56,980	Supply Of Spare Parts
76	22-11-2021	Kiso Auto Garage	290,900		290,900	-	290,900	Repair Of Utility Vehicle
77	19-11-2018	Tremel And F Co.Ltd	1,959,000	1,959,000	-	-	1,959,000	Supply Bof Spare Parts For Tractors
78	19-11-2018	Tonex Logistics	1,496,400	1,496,400	-	-	1,496,400	Supply Of Spare Parts
79	10-Dec-18	Kossy Ltd	181,500	181,500	-	-	181,500	Supplies
80	20-Sep-16	Salcolink K Ltd	1,678,820	1,678,820	-	-	1,678,820	Suppliy Of Tipper Spare Parts
81	6-Jan-17	Soweto Contractors Ltd	75,000	75,000	-	-	75,000	Supply Of Batteries
82	31-May-18	Nodril Agencies Ltd	264,000	264,000	-	-	264,000	Supply Of Tyres For Man Cargo Kcd
83	25-Oct-16	Mara Starlink	465,000	465,000	-	-	465,000	Supply Of Clutch Assy.10 Units

84	31-Oct-18	Zorin Constructionco Ltd	1,789,200	1,789,200	-	-	1,789,200	Supply Of Service Parts For Tippers
85	22/6/2021	Trezi Lited	235,000	-	235,000	-	235,000	Office
86	2022	Mekkit Ventures Ltd	700,000	-	700,000	-	700,000	Fuel
87	2022	Kalahari Ltd	500,000	-	500,000	-	500,000	Fuel
88	17/2/2020	Grenmil Construction And General Supplies Limited	180,000	180,000	-	-	180,000	Water Tanks
89	26-Jun-20	Kistro logistics Ltd	275,000	275,000	-		275,000	Supply Of Ict Equipments
90		Zesaways Enterprise Ltd	1,175,000	1,175,000	-	-	1,175,000	Gutters
91	18/03/2022	Evasal Investment Ltd	465,000	-	465,000	-	465,000	Electronics
92	21/01/2022	Shazant	150,000	-	150,000		150,000	Laptop
93	15/02/2022	Romalink Ltd	299,700	-	299,700		299,700	
94	17/09/2021	Bomet Rivah	300,000	-	300,000		300,000	Fuel
		sub Total	**154,753,005**	**127,597,074**	**27,155,931**	**12,500,000**	**142,253,005**	
		Supply Of Services						
1	28-Apr-21	Ciala Resort Kenya Limited	168,000	168,000		-	168,000	Conference Package Facility For Psb Board

								Members Conference
2	7-Mar-22	Ciala Resort Kenya Limited	240,000	-	240,000	-	240,000	Conference Package Facility For Psb Board Members Conference
3	17-Sep-21	Brevan Hotel & Conference Centre Ltd	175,000	-	175,000	-	175,000	Catering Services And Conference For Psb Interviews Panelists
4	16-Mar-22	Brevan Hotel & Conference Centre Ltd	130,000	-	130,000	-	130,000	Catering Services And Conference For Psb Interviews Panelists
5	12-Dec-21	Brevan Hotel & Conference Centre Ltd	180,000	-	180,000	-	180,000	Catering Services And Conference For Psb Interviews Panelists
6	6-Feb-22	Brevan Hotel & Conference Centre Ltd	264,000	-	264,000	-	264,000	Catering Services And Conference For Psb Interviews Panelists
7	5-Mar-20	Kiso Auto Garage	95,100	95,100	-	-	95,100	Repair And Maintence Of Motor Vehicle
8	17-Dec-20	County Public Service National Consultative Forum	300,000	300,000	-	-	300,000	Annual Renewal Fees
9	30-Apr-21	Standard Newspaper Ltd	219,920	219,920	-	-	219,920	Advertisement Of Vacancies

10	1-Dec-21	Law Society Of Kenya	20,600	-	20,600	-	20,600	Subscription Fees
11	5-May-22	Mwakio Ans Kirwa Advocates	2,383,979	2,383,979		-	2,383,979	Legal Dues And Fees
12	30-Sep-21	Kenya School Of Governement	37,700	-	37,700	-	37,700	Training Fees
13	20-Oct-22	Kenya School Of Governement	1,143,660	-	1,143,660	-	1,143,660	Training Fees
14	23-Nov-22	Kenya School Of Governement	69,600	-	69,600	-	69,600	Training Fees
15	23-Nov-21	Kenya School Of Governement	69,600	-	69,600	-	69,600	Training Fees
16	25th March 2020	Mill View Hotel	140,000	140,000		-	140,000	Service
17		Joseph Kiprono Arap Rop	351,000	351,000		-	351,000	Service
18	6th june 2022	Ksg Baringo	152,000	-	152,000	-	152,000	Service
19	24th jan 2022	Toyota Kenya Ltd	630,307	-	630,307	-	630,307	Service
20		Wesonga ,Mutembei&Kigen	1,740,000	-	1,740,000	-	1,740,000	Service
21		Starndard Group Ltd	201,840	-	201,840	-	201,840	Service
22	26th march 2021	Dt Company Ltd	105,185	105,185	-	-	105,185	Service
23		Nation Media	180,120	180,120	-	-	180,120	Service
24	26th apr 2019	Nation Media	430,000	430,000	-	-	430,000	Service

25	3rd Dec 2018	Cmc Motors Ltd	2,843,617	2,843,617	-	-	2,843,617	Service
26		Cmc Motors	4,470,750	4,470,750	-	-	4,470,750	Service
27		Bhogals Toyota Narok	530,400	530,400	-	-	530,400	Service
28	4th June 2020	Ksg Lower	203,000	203,000	-	-	203,000	Service
29		Nyamurongi Advocates	850,000	850,000	-	-	850,000	Service
30		Koskei Monda Advocates	1,789,800	1,789,800	-	-	1,789,800	Service
31	1st March 2019	Nation Media Group Ltd	750,000	750,000	-	-	750,000	Service
32	7th Dec 2018	The Standard Group	127,600	127,600	-	-	127,600	Service
33	4th March 2019	Nation Media Group Ltd	700,000	700,000	-	-	700,000	Service
34	15th Nov 2021	Kiso Auto Garage	425,400	-	425,400	-	425,400	Service
35	16th May 2022	The Heritage Insurance Company Ltd	526,024	-	526,024	-	526,024	Service
36		African Touch Safaris	568,000	-	568,000	-	568,000	Service
37	17th May 2021	The Heritage Insurance Company Ltd	2,394,266	2,394,266		-	2,394,266	Service
38	28th Aug 2019	African Touch Safaris	1,371,900	1,371,900	-	-	1,371,900	Service
39	13th Jam 2021	Elementaita Country Lodge	385,000	385,000	-	-	385,000	Service

40	20th Jun 2019	Amazon Adventures	32,870	32,870	-	-	32,870	Service
41	16th Dec 2020	Starndard Group Ltd	1,870,000	1,870,000	-	-	1,870,000	Service
42	2nd Aug 2019	Starndard Group Ltd	398,880	398,880	-	-	398,880	Service
43	14th Nov 2022	Delta Corner Main Mng Co Ltd	1,500,000	-	1,500,000	-	1,500,000	Service
44		Council Of Governors	2,000,000	2,000,000	-	-	2,000,000	Service
45	7th Nov 2021	Brevan Hotel	2,000,000	2,000,000		-	2,000,000	Service
46		Bii V.K & Co Advocates	596,455	596,455	-	-	596,455	Legal Dues And Fees
47	15-Feb-22	Brevan Hotel & Conference centre	770,000	-	770,000	-	770,000	Conference Package
48	11-Apr-22	Chang siera springs	760,000	-	760,000	-	760,000	Conference Package
49	28-Oct-21	Institute of public Accountants of Kenya	130,000	-	130,000	-	130,000	Training
50	31-Jan-21	Weston Hotel	2,000,000	2,000,000	-	-	2,000,000	Conference Package
51	15-Feb-22	Ciala Resort (K) LTD	2,340,000	2,340,000	-	-	2,340,000	Conference Package
52	15-Feb-22	Ciala Resort (K) LTD	416,000	416,000	-	-	416,000	Conference Package
53	11-May-22	Tyata Ventures LTD	1,845,000	1,845,000	-	-	1,845,000	Policy Development
54	4-May-22	Zenny Blue LTD	3,220,000	3,220,000	-	-	3,220,000	Consultancy Services
55	24-May-22	Postal corporation of Kenya	28,350	-	28,350	-	28,350	Postal Services

56	27/04/2020	The standard Group	131,100	131,100	-	-	131,100	Provision Of Advertisement Services
57	27/04/2020	The standard Group	131,100	131,100	-	-	131,100	Provision Of Advertisement Services
58	21/06/2021	Science scope Limited	275,000	275,000	-	-	275,000	Sevice Of Electrolyte Avl9180
59	27/04/2020	The standard Group	131,100	131,100	-	-	131,100	Provision Of Advertisement Services
60	14/01/2021	Resolution insurance Company	1,420,029	1,420,029	-	-	1,420,029	Provision Of Motor Vehicles Insurance Cover
61	19/6/2019	Primeland Ltd	1,906,808	1,906,808		-	1,906,808	Spartial Planning Of Mogogosiek Town
62	14/6/2019	Renaissance Planning Limited	2,998,890	2,998,890		-	2,998,890	Preparation Of Local And Land Development Plan For Chebole Town
63	6/8/2022	Dtd Chep Limited	519,000		519,000	-	519,000	
64	12-Jul-21	African Merchant Assurance Co	406,455		406,455		406,455	Provision Of Insurance Cover For Tractors
65	2/17/2021	Kiso Auto Garage	120,700	120,700		-	120,700	Maintenance Of Motor Vehicles
66	6/10/2022	Kiso Auto Garage	995,000		995,000	-	995,000	Maintenance Of Motor Vehicles

67	2/17/2021	Langko Ltd	275,690	275,690	-	-	275,690	Maintenance Of Motor Vehicles
68	26-Mar-21	Janhills Technologies	1,107,650	1,107,650	-	-	1,107,650	Consultancy Service Of Sisich Fisheries
69	23-Feb-21	Gilsburg Consulting	1,480,000	1,480,000	-	-	1,480,000	Consultancy Service On Leadership And Governance
70	26-Mar-21	Lingamo Enterprises Limited	1,485,000	1,485,000	-	-	1,485,000	Consultancy Service On Leadership And Governance
71	23-Feb-21	Rigla Solutions Limited	1,484,000	1,484,000	-	-	1,484,000	Consultancy Service On Leadership And Governance
72	5-Mar-21	Famhold Logistics Limited	1,390,280	1,390,280	-		1,390,280	Consultancy On Leadership And Governance
73	26-Mar-21	Worthlink Enterprises	1,099,000	1,099,000	-	-	1,099,000	Consultancy On Development Strategic Plan Mulot Women
74	30-Jun-21	Jkm Enterprises Limited	1,000,000		1,000,000	-	1,000,000	Strategic Plan For Kipsonoi Dairy Farmers
75	11-Dec-20	Bolila Autospares And Hardware	211,755	211,755	-	-	211,755	Maintenance Of Motor Vehicles
76	6-Jan-21	Kiso Auto Garage	196,900	196,900	-	-	196,900	Maintenance Of Motor Vehicles

77	30-Mar-21	Polygon Star Company Limited	829,864	829,864	-	-	829,864	Development And Installation Of Marketing Portal System
78	14-Dec-20	9.Bolila Autospares And Hardware	265,939	265,939	-	-	265,939	Supply Of Spares
79		Twigs Restaurant Holding Limited	779,000	-	779,000	-	779,000	Conference Facilities
80		Exotic Restaurant Ltd	180,000	-	180,000	-	180,000	Conference Facilities
81		Sierra Restaurant Ltd	200,000	-	200,000	-	200,000	Conference Facilities
82	23-Jul-21	Amaco Ltd	838,195	-	838,195	-	838,195	Provision Of Annual Comp.Covers For Plant Machinery
83	23-Jul-21	Amaco Ltd	39,919	-	39,919	-	39,919	Provision Of Annual Comp.Covers For New Motorcycles
84	19-Feb-21	Amaco Ltd	15,111,282	15,111,282		-	15,111,282	Annual Insurance Covers For Various Motor Vehicles
85	12/4/2018	Sounet Motorworks	146,800	146,800	-	-	146,800	Repair Works For 36Cg 099A
86	5-Mar-21	Wanes Ventures Ltd	897,393	897,393	-	-	897,393	Construction Of County Workshop Washrooms
87	14/03/2022	Brilan Ventures Ltd	1,914,000		1,914,000	-	1,914,000	Major Repair Of Tata Tippers

88	10-Jan-18	Cmc Motors Group	40,000	40,000	-	-	40,000	Repairs
89	19-11-2018	Kenmill Spares Ltd	552,000	552,000	-	-	552,000	Repairs
90	28-08-2015	Bhogals Toyota	301,093	301,093	-	-	301,093	Repairs
91		Kiso Auto Garage	199,990	199,990	-	-	199,990	Repairs
92		Kiso Auto Garage	320,500	320,500	-	-	320,500	Repairs
93		Milwes Investments And General Contractors Limited	1,270,000	1,270,000	-	-	1,270,000	Training
94		Empower Boma Limited	995,985	995,985	-	-	995,985	Training
95		Chang Sierra Springs Ltd	650,000	650,000	-	-	650,000	Confrence
96		Amaco Insuarance Co Ltd	301,430	301,430	-	-	301,430	Insurance
97	4/3/2021	Kenya Power	520,118	520,118	-	-	520,118	Power Conection In Jua Kali Sheds
98		Amaco Insurance Co	401,880	401,880	-	-	401,880	Insurance
99		Twiggs Restaurant Holdings Ltd	315,000	315,000	-	-	315,000	Conference Facilities
100	6/10/2021	Manparts Motors Ltd	49,500	-	49,500	-	49,500	Car Service
101	7/10/2021	Manparts Motors Ltd	114,400	-	114,400	-	114,400	Car Service

102	29/4/2021	Millsview hotel - Kisumu	330,000	330,000	-	-	330,000	Catering, conference, and accommondation services
103	17/2/2022	Ciala resort - Kisumu	434,000	-	434,000	-	434,000	Catering, conference, and accommondation services
104	20/01/2021	Panari hotel - Nairobi	888,000	888,000		-	888,000	Catering, conference, and accommondation services
105	13/9/2021	Le savanna country lodge - Kisumu	36,000	-	36,000	-	36,000	Catering and conference
106	2/9/2021	Elementaita country lodge (Seasons) - Narok	163,800	-	163,800	-	163,800	Catering, conference, and accommondation services
107	24/11/2021	Famous gate ltd - Bomet	44,000	-	44,000	-	44,000	Catering services
108	2/3/2022	Kenya school of government - Embu campus	116,400	-	116,400	-	116,400	Training fees
109	28/3/2022	Kenya school of government - Embu campus	116,400	-	116,400	-	116,400	Training fees
110	22/3/2022	Kenya school of government - Embu campus	116,400	-	116,400	-	116,400	Training fees

111	23/3/2022	Kenya school of government - Embu campus	116,400	-	116,400	-	116,400	Training fees
112	22/3/2022	Kenya school of government - Nairobi campus	140,360	-	140,360	-	140,360	Training fees
113	22/3/2022	Kenya school of government - Nairobi campus	140,360	-	140,360	-	140,360	Training fees
114	3/3/2022	Kenya school of government - Nairobi campus	64,960	-	64,960	-	64,960	Training fees
115	29/3/2022	Kenya school of government - Nairobi campus	167,620	-	167,620	-	167,620	Training fees
116	3/3/2022	Kenya school of government - Nairobi campus	64,960	64,960	-	-	64,960	Training fees
117	13/7/2022	Kenya school of government - Embu campus	55,700	-	55,700	-	55,700	Training fees
118	13/7/2022	Kenya school of government - Embu campus	55,700	-	55,700	-	55,700	Training fees
119	25/3/2022	Kenya school of government - Nairobi campus	75,400	-	75,400	-	75,400	Training fees
		Sub Total	**96,397,128**	**77,756,078**	**18,641,050**	-	**96,397,128**	

Grants And Other Support To Institutions								
1	2-Dec-21	Chesoen Bee Keepers Co Society	200,000	-	200,000	-	200,000	Support to Chesoen Bee keepers
2	2-Dec-21	Kabisimba Horticulture And Dairy Farmers Co Society	600,000	-	600,000	-	600,000	support for construction of cooling plant
3	2-Dec-21	Ndamichonik Farmers Co Society	400,000	-	400,000	-	400,000	Revolving funds
4	2-Dec-21	Kanusin Dairy Co Society	500,000	-	500,000	-	500,000	Support for construction of cooling plant
5	2-Dec-21	Motiret Dairy Farmers Co Society	700,000	-	700,000	-	700,000	Support for construction of cooling plant
6	2-Dec-21	Iria Maina Kebcheb Farmers Co Society	300,000	-	300,000	-	300,000	Establishment of beehives.
7	2-Dec-21	Merigi Farmerscs	500,000	-	500,000	-	500,000	Revolving funds
8	2-Dec-21	Mogogosiek Multipurpose Cs	700,000	-	700,000	-	700,000	Revolving funds
9	2-Dec-21	Solyot Dairy Farmers And Co Society	700,000	-	700,000	-	700,000	Support for construction of cooling plant
10	2-Dec-21	Saruchat Dairy Farmers Co Society	193,000	-	193,000	-	193,000	Electricity connection
11	2-Dec-21	Bomet Staff Sacco	400,000	-	400,000	-	400,000	Revolving funds
12	5-Apr-22	Enterprise Development Fund	10,125,000	-	10,125,000	-	10,125,000	1st allocation

13	5-Apr-22	Enterprise Development Fund	10,125,000	-	10,125,000	-	10,125,000	2nd allocation
14	5-Apr-22	Enterprise Development Fund	10,125,000	-	10,125,000	-	10,125,000	3rd allocation
15	5-Apr-22	Enterprise Development Fund	10,125,000	-	10,125,000	-	10,125,000	4th allocation
16	21-May-22	Moi Siongiroi Girls Secondary School	1,500,000	-	1,500,000		1,500,000	Classroom construction
17	21-May-22	Arekeryot Secondary School	220,000	-	220,000		220,000	Capitation funds
18	21-May-22	Nyongores Secondary School	400,000	-	400,000		400,000	Classroom construction
19	21-May-21	Chebunyo Primary School	1,800,440	1,800,440			1,800,440	Renovation of Chebunyo Primary School
20	21-May-22	Kapkimolwa Vtc	500,000	-	500,000		500,000	Dirsbusement of capitation funds to Kapkimolwa VTC
21	21-May-22	Kapkemoi Vtc	814,142	-	814,142		814,142	Dirsbusement of capitation funds to Kapkemoi VTC
		Sub Total	**50,927,582**	**1,800,440**	**49,127,142**	-	**50,927,582**	
		Grand Total	**1,264,325,277**	**842,392,069**	**200,386,828**	**68,596,068**	**874,731,953**	

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (*specify*)							
7.							
8.							
Sub-Total							
Grand Total							

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (*Specify*)							
6.							
Sub-Total							
Grand Total							

Annex 5 –Analysis Of imprests and Advances
(a)Government Imprest

Name Of Officer Or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Total		-	-	-

Annex 6 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2020/2021	Additions during the period (Kshs)	Disposals during the period (Kshs	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2021/2022
Land	64,047,599	16,348,392	-	-	80,395,991
Buildings and structures	1,036,418,361	116,751,732	-	-	1,153,170,093
Transport equipment	176,108,452	20,020,000	-	-	196,128,452
Purchase of Household Furniture and Institutional Equipment	7,380,962	0	-	-	7,380,962
Office equipment, furniture and fittings	127,643,480	4,595,700	-	-	132,239,180
ICT Equipment, Software and Other ICT Assets	111,445,090	8,166,192	-	-	119,611,282
Other Machinery and Equipment	61,422,523	0	-	-	61,422,523
Heritage and cultural assets	0	0	-	-	0
Intangible assets	41,929,747	0	-	-	41,929,747
Construction and Civil Works	854,245,267	535,612,408	-	-	1,389,857,675
Overhaul and Refurbishment of Construction and Civil Works	2,343,016,574	249,281,260	-	-	2,592,297,834

Roads construction	2,114,384,283	978,549,986	-	-	3,092,934,269
Purchase of Specialised Plant, Equipment and Machinery	292,192,368	17,268,745	-	-	309,461,113
Refurbishment of Buildings	57,250,861	0	-	-	57,250,861
Purchase of Certified Seeds, Breeding Stock and Live Animals	17,709,363	1,300,000	-	-	19,009,363
Research, Studies, Project Preparation, Design & Supervision	33,183,431	0	-	-	33,183,431
Acquisition of Strategic Stocks and commodities	2,147,908	25,398,400	-	-	27,546,308
Total	**7,340,526,269**	**1,973,292,815**	-	-	**9,313,819,084**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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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	differen ce	explanatio n
1	County Assembly	-	249,250,358	220,433,433	251,444,214	721,128,005	721,128,005	-	
2	Bursary fund	6,940,000	32,310,698			39,250,698	39,250,698	-	
3	Car loan and Mortgage fund	-	-	-	-	-	-	-	
4	Bomet Water Company	40,000,000	-	-	15,000,000	55,000,000	55,000,000	-	
9	**Total**	**46,940,000**	**281,561,056**	**220,433,433**	**266,444,214**	**815,378,703**	**815,378,703**	-	

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Director of Finance

County Executive

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Director of Finance

County Assembly/fund/project

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

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						

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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

Annex 10 Disaster Expenditure Reporting Template

Date: Entity: Department of Administration						
Period to which this report refers (FY)	Year 2021/2022			4th Quarter		
Name of Reporting Officer	Augustine Kipkemoi Korir					
Contact details of the reporting officer:	Email korirkipke@gmail.com			Telephone 0723937919		
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
Equipping of Emergency Operation Centre	Purchase of furniture	General	Disaster Preparedness	Office chairs high back, leatherette chair with arms heavy duty five-star nylon base. 10 Pieces	300,000	
				Office Desks. 5 pieces	100,000	
				Office cabinets. 5 units	122,000	
			Grand total		**522,000**	

Annex 12: – Analysis of Retention account

S. NO	PV No	Name of Payee	Invoice Date	Original Amount	Retention Amount
1	10014548	CHEPKOM ENGINEERING CO LIMITED	9/21/2021	1,120,000	112,000
2	10010443	Simbeon Agencies Invest Ltd	2/13/2020	879,632	87,963
3	250000002	Tikasan Holdings Co. Ltd	8/19/2020	4,819,950	481,995
4	250000009	Wastagi Limited	9/3/2020	4,809,950	480,995
5	190000817	LYSAM COMPANY LIMITED	9/3/2020	13,001,790	1,300,179
6	10012030	MEINNS LOGISTICS EA LIMITED	12/1/2020	1,175,834	117,583
7	40000665	Masolet Investments Limited	12/7/2020	5,840,913	584,091
8	10012290	TENMUT ENGINEERING SERVICES LIMITED	12/17/2020	1,943,430	194,343
9	10012288	Sech Limited	12/17/2020	1,388,404	138,840
10	10012332	SAFORY ENTERPRISES LIMITED	12/17/2020	1,387,755	138,775
11	10012348	Jrochepz Traders Limited	12/17/2020	1,148,500	114,850
12	10012468	CHEBOROR TRADERS LIMITED	1/7/2021	753,445	75,345
13	10012646	Macilan Company Limited	1/29/2021	1,055,960	105,596
14	10012805	Takote Construction Hardware Suppliers Limited	2/23/2021	1,599,321	159,932
15	10012877	Chemitan Construction And Supplies Limited	3/1/2021	3,905,952	390,595
16	10013255	Wanes Ventures Limited	5/3/2021	3,137,833	313,783
17	10013251	Kidete Holdings Limited	5/3/2021	2,869,109	286,911
18	40000751	Simongiko Valley Works Enterprises Limited	5/4/2021	5,823,135	582,314
19	40000755	Ongocho Holdings Limited	5/5/2021	1,154,809	115,481
20	40000763	Whimax Limited	5/6/2021	5,280,262	528,026
21	10014610	Goetham Limited	9/24/2021	516,675	51,667
22	10014581	Rivotex Africa Limited	9/24/2021	4,492,240	449,224
23	10014756	Betut Drilling Company Limited	9/28/2021	205,095	20,510
24	10014811	Denmore Holding Limited	10/6/2021	991,773	99,177
25	10014819	Ornate Ventures Limited	10/7/2021	1,632,283	163,228
26	10014863	Errol Homes Limited	10/8/2021	232,665	23,266
27	10014911	BRITLAND HOLDINGS LIMITED	10/8/2021	1,517,620	151,762
28	10014951	KOLUU ENGINEERING CO LTD	10/15/2021	300,847	30,085

29	10014952	EMITOI ENTERPRISE LIMITED	10/18/2021	550,150	55,015
30	10014997	KOIMULOT SERVICES LIMITED	10/25/2021	606,083	60,608
31	10014983	CREPTIA AGRIBUSINESS SOLUTIONS AND SUPPLIERS LIMITED	10/25/2021	1,816,653	181,665
32	10015135	Mufloson Investment Co. Ltd	10/29/2021	764,020	76,402
33	10015175	90 Blessed Co. Ltd	11/5/2021	1,139,577	113,958
34	10015505	Armage Capitals Limited	12/6/2021	2,300,000	230,000
35	70000986	Mardys Technologies K Limited	12/17/2021	2,163,339	216,334
36	70001005	Chemasio Traders Limited	4/13/2022	1,613,950	161,395
37	10016171	JECKPRHEMS LIMITED	5/11/2022	1,803,649	180,365
38	190000809	Reneri Logistics And Constructors L	5/11/2022	912,300	91,230
39	70001011	Blockman Investments Limited	6/23/2022	996,240	99,624
40	10016670	Denrose Investments Limited	6/27/2022	1,156,400	115,640
		TOTAL		**88,807,540**	**8,880,754**

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period *ended June 30, 2022*

Annex 11: – Bank Reconciliation/FO 30 Reports

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

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION BOMET COUNTY IMPREST ACCOUNT.

Account NO. 1220276190741 EQUITY BANK.

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate	—		—		37,851	55
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)	12300,000 =		12,300,000 =			
2.Receipt in bank statement not yet Recorded in cash book	—		—		(12,262,148.45)	
Add.						
3. Payment in bank statement not yet recorded in cash book	—		—		—	
4. Receipt in cash book not yet Recorded in bank statement	—		—		—	
5. Bank balance as per cash book	—		—		(12,262,148.45)	

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: Jonathan Rutto Designation : Accountant Sign Date 6/7/2022
5. Checked By: ..... Designation :..... Sign..... Date..... 20
6. Verified By: ..... Designation:..... Sign..... Date..... 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE	PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
DATE		SH	CTS	NO	DATE		SHS	CTS
		396,000					400,000	
		394,000					390,000	
		386,000					380,000	
		384,000					370,000	
		376,000					401,000	
		374000					409,000	
		346,000					350,000	
		344,000					300,00	
		398,000					392,000	

1. PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE NO.	DATE	PAYEE	AMOUNT SHS	CTS
			410,000	=
			395,000	=
			405,000	=
			415,000	=
			305,000	=
			280,000	=
			393,000	=
			386,000	=
			377,000	=
			381,000	=
			368,000	=
			340,000	=
			389,000	=
			266,000	=
30/6/2022		Grand Total	12300,000	

2. RECEIPT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DETAILS

3. PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DETAILS	Amount SHS	CTS

4. RECEIPT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DETAILS

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION. BOMET COUNTY DEVELOPMENT ACCOUNT

Account No. 1000170964 ; CENTRAL BANK ?

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate	—		—		158,795,685	60
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)	—		—		—	
2. Receipt in bank statement not yet Recorded in cash book	—		—		158,795,685	60
Add.						
3. Payment in bank statement not yet recorded in cash book	—		—		—	
4. Receipt in cash book not yet Recorded in bank statement	—		—		—	
5. Bank balance as per cash book	—		—		158,795,685	60

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: David Kerich Designation: Accountant Sign: ~~[illegible]~~ Date: 4/7/2022
5. Checked By: ..... Designation: ..... Sign ..... Date 20
6. Verified By: ..... Designation: ..... Sign ..... Date 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	AMOUNT CTS	CHEQUE NO	DATE	PAYEE	AMOUNT SHS	AMOUNT CTS

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION BOMET COUNTY CO-OPERATIVE STANDING IMPREST.

Account No. 01141356751900 CO-OPERATIVE BANK.

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate					618,091	93
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)						
2. Receipt in bank statement not yet Recorded in cash book						
Add.					618,091	93
3. Payment in bank statement not yet recorded in cash book						
4. Receipt in cash book not yet Recorded in bank statement						
5. Bank balance as per cash book					618,091	93

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: Jonathan Ruto Designation Accountant Sign [signature] Date 6/7/2022
5. Checked By: ..... Designation: ..... Sign ..... Date 20
6. Verified By: ..... Designation: ..... Sign ..... Date 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SH	AMOUNT CTS	CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SHS	AMOUNT CTS

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION. BOMET COUNTY DEPOSIT ACCOUNT 2

Account NO. 1DDD239735

	SHS	CTS	SHS	CTS	SHS	CT
Balance as per bank certificate					8880753	2(
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)						
2. Receipt in bank statement not yet Recorded in cash book					8880753	2(
Add.						
3. Payment in bank statement not yet recorded in cash book						
4. Receipt in cash book not yet Recorded in bank statement						
5. Bank balance as per cash book					8880753	2(

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: DAVID KERICH Designation ACCOUNTANT Sign ..... Date 05/7/2022
5. Checked By: ..... Designation :..... Sign..... Date... 20
6. Verified By: ....Designation:..... Sign..... .....Date..... 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES).

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
NO	DATE		SH	CTS	NO	DATE		SHS	CTS
		N/A							

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION, BOMET COUNTY DEPOSIT ACCOUNT

Account No. 1DDD239735

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate					8880753	20
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)						
2.Receipt in bank statement not yet Recorded in cash book					8880753	20
Add.						
3. Payment in bank statement not yet recorded in cash book						
4. Receipt in cash book not yet Recorded in bank statement						
5. Bank balance as per cash book					8880753	20

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: DAVID KERICH Designation ACCOUNTANT Sign ..... Date 05/7/2022
5. Checked By: ..... Designation :..... Sign..... Date..... 20
6. Verified By: ..... Designation:..... Sign..... Date..... 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
NO	DATE		SH	CTS	NO	DATE		SHS	CTS
		N/A.							

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION BOMET MUNICIPALITY URBAN INSTITUTIONAL GRANT ACCOUNT.

Account No. 122027 8947204 EQUITY BANK.

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate	—		—		42,452.51	
less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)	—		—		—	
2. Receipt in bank statement not yet Recorded in cash book	—		—		42,452.51	
Add.						
3. Payment in bank statement not yet recorded in cash book	—		—		—	
4. Receipt in cash book not yet Recorded in bank statement	—		—		—	
5. Bank balance as per cash book	—		—		42,452.51	

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: ....Designation :..... Sign.....Date.....20.
5. Checked By: ....Designation :..... Sign.....Date... 20
6. Verified By: ....Designation:..... Sign..... .....Date..... 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
NO	DATE		SH	CTS	NO	DATE		SHS	CTS

QUARTER ENDING. 30TH JUNE, 2022.

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION KENYA CLIMATE SMART-AGRI-PROG. BMT

Account No. 1224249518 K.C.B

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate	—		—		19,322,505.10	
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)	1550500 =		1,550,500		—	
2. Receipt in bank statement not yet Recorded in cash book	—		—		17,772,005.10	
Add.						
3. Payment in bank statement not yet recorded in cash book	—		—		—	
4. Receipt in cash book not yet Recorded in bank statement	—		—		—	
	—		—			
5. Bank balance as per cash book					17772005.10	

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: ....Designation :..... Sign.....Date.....20
5. Checked By: ....Designation :..... Sign.....Date.....20
6. Verified By: ....Designation:..... Sign.....Date.....20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SH	AMOUNT CTS	CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SHS	AMOUNT CTS
			309850 =						
			30000 =						
			14,560 =						
			9690 =						
			39000 =						
			268000 =						
			239600 =						
0331	30/6/22	Mutai, S.	288800 =						
30/6/2022		Total	1550500 =						

REPUBLIC OF KENYA

BANK RECONCILIATION

AT 30/6/2022 STATION. ADMINISTRATION/EXECUTIVE

Account No. 01701 00000 227

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate	—		—		593	
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)	—		—		—	
2. Receipt in bank statement not yet Recorded in cash book	—		—		593	
Add.						
3. Payment in bank statement not yet recorded in cash book	40 847		40 847		—	
4. Receipt in cash book not yet Recorded in bank statement	—		—		—	
5. Bank balance as per cash book	—		—		41 471	

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: Festus Kures Designation: Accountant Sign: [signature] Date: 1/7/2022
5. Checked By: ..... Designation: ..... Sign: ..... Date: 20
6. Verified By: ..... Designation: ..... Sign: ..... Date: 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SH	AMOUNT CTS	CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SHS	AMOUNT CTS

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION. BOMET COUNTY COVID-19 ACCOUNT

Account No. 1000455055

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate	—		—		15272928.90	
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)	—		—		—	
2. Receipt in bank statement not yet Recorded in cash book	—		—		15272928.90	
Add.						
3. Payment in bank statement not yet recorded in cash book	—		—		—	
4. Receipt in cash book not yet Recorded in bank statement	—		—		—	
5. Bank balance as per cash book	—		—		15272928.90	

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconcillation is correct.

4. Prepared By: ....Designation :... ..... Sign.....Date.....20
5. Checked By: ....Designation :... ..... Sign.....Date.....20
6. Verified By: ....Designation:.... ..... Sign.....Date.....20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
NO	DATE		SH	CTS	NO	DATE		SHS	CTS

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION BOMET COUNTY DEVOLUTION SUPPORT PR

Account No. 1000428357

	SHS	CTS	SHS	CTS	SHS
Balance as per bank certificate	+		–		179624696
Less.					
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)	–		–		–
2.Receipt in bank statement not yet Recorded in cash book	–		–		179624696
Add.					
3. Payment in bank statement not yet recorded in cash book	–		–		–
4. Receipt in cash book not yet Recorded in bank statement	–		–		–
5. Bank balance as per cash book	–		–		179624696

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: Judith Cherono Designation : Accountant Sign.....Date.....20..
5. Checked By: ..... Designation :..... Sign.....Date.....20
6. Verified By: ..... Designation:..... Sign.....Date.....20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
NO	DATE		SH	CTS	NO	DATE		SHS	CTS

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022 STATION. BOMET COUNTY REVENUE FUND

Account No. 1000171545

	SHS	CTS	SHS	CTS	SHS	CTS
Balance as per bank certificate					14860447	0
Less.						
2. Payment in cash book not yet Recorded in bank statement (unPresented cheques)						
2. Receipt in bank statement not yet Recorded in cash book						
Add.						
3. Payment in bank statement not yet recorded in cash book					14860447	0
4. Receipt in cash book not yet Recorded in bank statement						
5. Bank balance as per cash book					14860447	0

I certify that I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.

4. Prepared By: DAVID KORIR Designation: ACCOUNTANT Sign: ..... Date: 05/7/2022
5. Checked By: ..... Designation: ..... Sign: ..... Date: 20
6. Verified By: ..... Designation: ..... Sign: ..... Date: 20

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SH	AMOUNT CTS	CHEQUE NO	CHEQUE DATE	PAYEE	AMOUNT SHS	AMOUNT CTS
		N/A.							