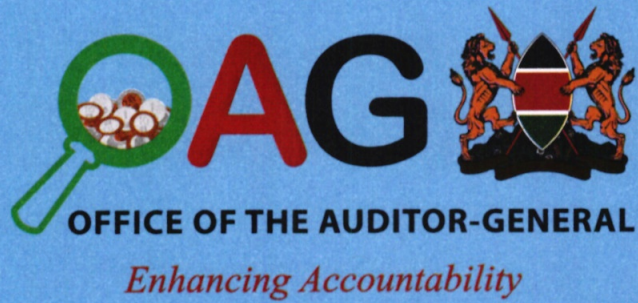
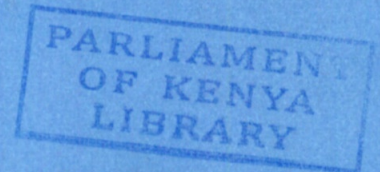


REPUBLIC OF KENYA



REPORT



OF

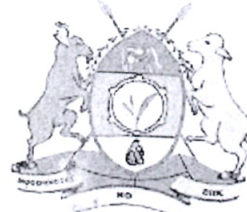
THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
KERICHO**

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID	
DATE	21/3/2024
TABLED BY	Del. May. Whup.
COMMITTEE	C.P.A.C
CLERK AT THE TABLE	Chen P



COUNTY GOVERNMENT OF KERICHO

COUNTY GOVERNMENT OF KERICHO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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1. Key Entity Information And Management

a) Background information

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

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Create an enabling environment for accelerated and sustained economic growth through pursuit of prudent economic ,fiscal and monetary policies and coordination of government financial operations.
2.	Agriculture and Livestock and Co-operative Management	Overseeing County Agriculture, animal husbandry and Co-operative management
3.	Education ,Culture ,Libraries and	Provide and co-ordinate quality education, Training and integration of sustainable socio-economic development.
4.	Trade, Industrialization, innovation, Tourism and wildlife	Promote vibrant business enterprise growth through an enabling policy and legal framework
5.	Information, Communication, E-Government, Youth Affairs, Gender and Sports	Developing and maintaining the necessary technology infrastructure within the county ,empower the community through sports and ensure gender mainstreaming in all its programs.
6.	Water, Environment, Forestry, Energy and Natural Resources	Restore ,conserve and promote sustainable utilization of water energy, forests and other natural resources while protecting the environment.
7.	Public Works, Roads and Transport	Provide efficient ,affordable and reliable infrastructure for sustainable economic growth and development .
9.	Lands, Housing and Physical Planning	Plan ,manage ,promote harmonious sustainable and effective spatial development of human settlement in the county
10.	Health Services	Provide the highest standards of health services by developing a health system that is technologically driven, equitable ,accessible and community oriented
11.	Public Service Management	Provide overall leadership and policy direction in resource mobilisation, management and accountability for quality public service delivery.

No.	Department	Major Responsibility
12.	County Public Service Board	Promote excellence in service delivery through recruiting, nurturing and retention of competent and dedicated county human resource workforce
13.	Executive Office of the Governor	Provide leadership, represent the county and assent or dissent bills passed by the County Assembly.

b) Key Management team

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

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

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Name	Designation
1	CECM Finance and Economic Planning	Hon. Leonard Ngetich
2	CPA. Gilbert Bii	Chief officer-Finance & Economic Planning Department
3	CPA. Rosemary Chelangat	Chief Officer- Water, Energy, Natural Resources & Environment Department
4	Dr. Japheth Cheruiyot	Chief Officer-Health Services
5	Mr. Willy Rop	Chief Officer- Chief Officer-Agriculture, Livestock development & Fisheries Department
6	Mr. Anderson Terer	Chief Officer-Public Works, Roads &Transport Department
7	Ms Jackline Chepkemai	Chief Officer-Trade, Industrialization, Co-operative Management & Tourism Department
8	CS. Betsy Chebet	Chief Officer-Lands, Housing & Physical Planning Department
9	CS. Betsy Chebet	Ag. Chief Officer-Public Service Management
10	Mr. Richard Tonui	Chief Officer – Education, Culture Libraries & Social Services Department
11	Mr. Geoffrey Kipngeno	Chief Officer – Information, Communication & E-Government Department
12	Mr. Alphonse Rotich	Chief Officer – Executive Office of the Governor
13	Mr. Charles Chirchir	Secretary/CEO-County Public Service Board
14	Mr. Martin Epus	Clerk- County Assembly of Kericho

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2023 were:

- The public and other stakeholders through Public Participation plays a significant role and greatly influences decision making and ultimately improving the governance process.
- The Commission on Revenue Allocation which makes recommendations on budget ceilings concerning the financing of programmes and the Controller of Budget oversees the implementation of the budgeted programmes.
- County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.
- Finance and Investments sub-committee of the County Executive deliberates and sets agenda on fiduciary matters to be presented to the County Executive Committee.

- e. The County Executive Committee is in charge of ensuring all programmes are run smoothly and there is value for money. The committee also approves the budget to be submitted to the County Assembly.
- f. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same to the full house of the County Assembly.
- g. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.
- h. DANIDA Internal Auditors under the Health Services Department review usage of health sector funding that is received as conditional grant.
- i. The County Treasury receives and consolidates all financial and non-financial information from all the departments and entities of the County Government.
- j. Independent offices set by law which are the Office of the Auditor General and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.
- k. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

(e) Entity Headquarters

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

(f) Entity Contacts

Telephone: (254) 0522021100

(254) 0522021101

E-mail: info@kericho.go.ke

Website: www.kericho.go.ke

(g) Entity Bankers

County Government of Kericho Bankers

1. Central Bank of Kenya
2. Kenya Commercial Bank-Kericho Branch
3. National Bank of Kenya-Kericho Branch
4. Equity Bank-Kericho Branch
5. Co-operative Bank-Kericho Branch
6. Access Bank-Kericho Branch
7. Sidian Bank-Kericho Branch
8. SBM Bank Kenya Ltd-Kericho Branch

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084 GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Governance Statement

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

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

The County Executive

a) The Membership of the County Executive Governance Structures

S/NO.	DESIGNATION	NAME	PASSPORT SIZE PHOTO
1.	Governor	Dr Eric Mutai	
2.	Deputy Governor	Eng. Fred Kirui	
3.	County Secretary	Dr. Wesley Bor	
4	Leonard Ngetich	CECM-Finance and Economic Planning	

S/NO.	DESIGNATION	NAME	PASSPORT SIZE PHOTO
5	Edna Tonui	CECM-Public Service Management	
6.	Jonathan Bii	CECM-Trade, Industrialization, Co-operative Management, Tourism & Wildlife	
7.	Brenda Bill	CECM-Health Services	
8.	Brian Langat	CECM-Lands and Physical Planning	
9.	Judith Chepkorir Chirchir	CECM-Education, Culture, Youth Affairs, Libraries & Social Services	
10.	Eng. Eric Koech	CECM-Roads, Public Works & Transport	

S/NO.	DESIGNATION	NAME	PASSPORT SIZE PHOTO
11.	Daniel Rop	CECM- Information, Communication & E-Government & Ag.	
12.	Bernard Bii	CECM-Agriculture, Livestock & Fisheries	
13.	Rosemary Rop	CECM-Water, Energy, Natural Resources & Environment	
14.	Prof Joel Koech	Chairman-County Public Service Board	
15.	Dr. Patrick Mutai	Speaker-County Assembly of Kericho	

b) County Budget and Economic Forum

The county budget and economic forum(CBEF) is created by the PFM act whose main role is to convene public consultations. This body is used by the county to facilitate genuine public participation and is mandated to release budget information, and to hold meeting at different points during the budget cycle to both explain plans and budget and get feedback on budget implementation from the public. Some of the principles of public participation applied by the county include:

- Public consultations are open to all citizen and tax payers, without discrimination.
- The timelines and venues for public consultations are made known at least two weeks in advance.
- The public have access to all relevant plan and budget documents in a timely version.
- There's feedback mechanism so that citizens know their input were considered

c) County Safeguards against unethical conduct and corruption.

- Maintaining high standards of professional ethics
- Efficient effective and economic use of resources
- Provision of resources in a responsive, prompt effective and impartial manner
- Involvement of citizen in process of policy making
- Requirement of staff to refrain from engaging in activities that amounts to abuse of office, misuse of public funds or falsification of document to defeat justice
- Adherence to laws and regulations such as constitution of Kenya 2010 leadership and integrity act of 2012, PFM Act of 2012, county government act of 2012 and anti-corruption and economic crimes act of 2003, public officers' ethics act of 2003, PPDA 2015 and access to information act of 2016.

d) County engagement with the County Assembly

- The County Assembly makes and passes all county laws required for effective performance and exercise of the powers of the county governments.it also approves county policies, plans and budgets and oversight implementation of the county executive.

- **Risk management**

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

In the period, the budgetary cycle was changed through supplementary fiscal strategy paper and budget estimate, this hampered completion of the ongoing programs/projects. introduction of additional program and projects in line with H.E The Governor manifesto increased the cost outside the planning cycle of the county government.

The linkage between the executive and the County Assembly has sometimes called for political negotiation where crucial bills have delayed being passed in time. This has affected service delivery especially donor funded projects.

The administrative changes brought with it transfer and deployment of staff within the county department and entities, this slowed the turnaround time for service delivery and unanticipated worries among the staff.

Additionally, with the use of IFMIS and other IT related infrastructure in the county, the non-configuration of this systems has posed challenges in terms of harmonisation of financial and non-financial reporting over the review period.

In treating the risk, the county government has adopted the retention and reduction strategies within its institutional structures and internal control mechanism.

Description of appointment, operation and membership of the audit committee and its charter.

The audit committee members were re-appointed in march 2022 for a period of three years thus their term shall end on February 2024. The membership comprises of the following;

S/NO.	NAME	DESIGNATION
1.	CPA. Dorothy Chepkoech	Chairman
2.	CPA. Leonard Cheruiyot	Member
3.	ARCH. SEGECHA Bernard	Member
4.	CPA. Kipkirui Mutai	Member
5.	CPA. Fernandes Korir	Member, County Treasury Representative.
6.	CPA. Kenneth Ouma	Secretary

As per the charter, Audit Committee provides independent appraisal and supports the accounting officers with regard to their responsibilities for issues of risk, control and governance and associated assurance through the Accounting Officers on various operations and systems of control to specifically; Obtain assurance from the management that all financial and non-financial internal control and risk management functions are operating effectively and reliably, Provide an independent review of Kericho County Government's reporting functions to ensure the integrity of financial reports, Monitor the effectiveness of Kericho County Government's performance management and performance information, Provide effective liaison and facilitate communication between management and external audit, Provide oversight of the implementation of accepted audit recommendations, Ensure Kericho County Government effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

Compliance

The entity should identify the laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

Any other Governance issue include committees that the county may need to disclose.

3. Foreward by the CECM Finance and Economic Planning

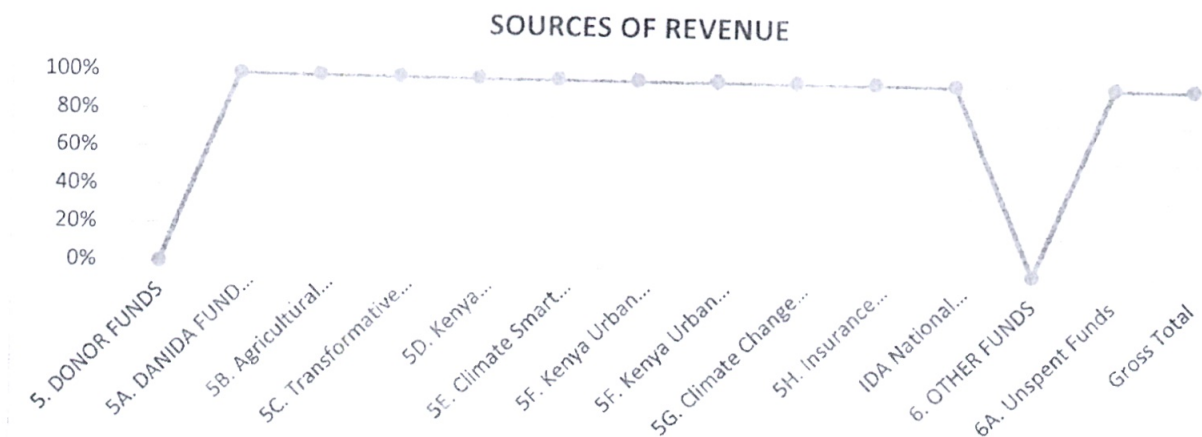
It is my pleasure to present the County Government of Kericho County Executive financial statements for the year ended 30th June 2022. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a Devolved system of Governance. The Devolved system of Governance consists of the National Government and 47 County Governments. Financing of the County Governments under Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. Each County Government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament. Without prejudice to the generality of subsection (1), a county government shall be responsible for—(a) county legislation in accordance with Article 185 of the Constitution;(b) exercising executive functions in accordance with Article 183 of the Constitution;(c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;(d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;(e) any functions agreed upon with other county governments under Article 189(2) of the Constitution; and (f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

Financial Performance

a) Revenue

In the year ended 30th June 2023, the County had projected revenues of Kshs. 8,453,573,101 consisting of Kshs. 1,019,388,053 from own sources and Kshs. 7,434,185,048 from National Equitable share, Unspent funds, Conditional grants and Other transfers from National Government entities.

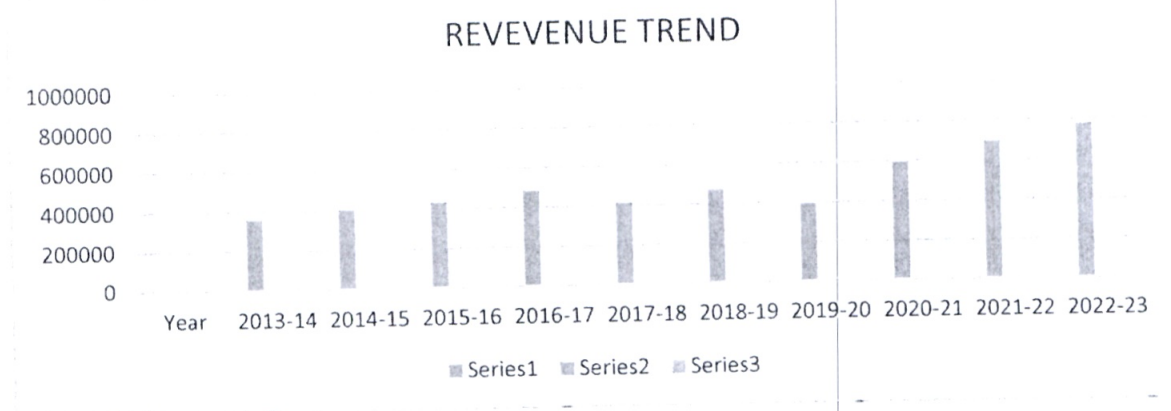
FINANCIAL YEAR 2022/23 SOURCES OF REVENUE		AMOUNT(KSHS.)
Revenue Description		
1.CRA Equitable share		6,430,664,924
2.Local Collections		385,071,600
3.Facility Improvement Fund and NHIF Rebates		634,316,453
4.CONDITIONAL GRANTS		
4A. Routine Maintenance Fuel Levy		8,916,435
4B. User fee Reimbursement		-
4C. Development of Youth polytechnics fund		-
5. DONOR FUNDS		
5A. DANIDA FUND (60% of 15.3M)		9,180,000
5B. Agricultural Sector development support Fund(ASDSP II)		43,114,132
5C. Transformative health system (world bank)		75,443,658
5D. Kenya Devolution Support Project (world bank)		102,491,953
5E. Climate Smart Agriculture Project (world bank)		149,190,522
5F. Kenya Urban Support Program UDG (SIDA)		1,194,559
5F. Kenya Urban Support Program UIG (SIDA)		1,145,356
5G. Climate Change Institutional Support (World bank)		22,000,000
5H. Insurance Compensation		5,678,000
IDA National Agricultural Value Chain Devt Project(NAVCDP)		70,000,000
6. OTHER FUNDS		
6A. Unspent Funds		515,165,509
Gross Total		8,453,573,101



The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kericho County included business permits, land rates, business plan approval fees, advertising fees, cess and other various administrative charges. The County Government continues to explore new and innovative ways of increasing its local revenue collections.

CARA revenues continue to form the largest part of our revenue budget, contributing 76.07% towards our budget. Our own generated revenues formed 12.05 % of our budget. Out of the projected revenue, the County was able to realize Kshs 7.6 Billion in actual revenues, representing 90% performance. The local revenue collections performance over the years is as shown below.

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Amount Collected KSHS(000)	359,902	406,213	434,441	484,229	415,612	473,694	394,054	595,977	693,663	775,958



REVIEW OF FISCAL PERFORMANCE IN FINANCIAL YEAR 2022/2023

OVERVIEW

The County's approved final Supplementary Budget for FY 2022/23 was Kshs.8.45 billion, comprising of Kshs.5.8 billion (69 per cent) and Kshs.2.6 billion (31 per cent) allocation for development and recurrent programmes respectively.

To finance the budget, the County expected to receive Kshs.6.4 billion (76 per cent) as equitable share of revenue raised nationally, Kshs.8.9 million (0.11 per cent) as total conditional grants, Kshs 473.76 million (5.6 per cent) as donor funds, generate Kshs.1.019 billion (12.06 per cent) from own sources of revenue, Insurance Compensation of Kshs 5.8 million (0.07 per cent) and had Kshs.515.16 million (6.09 per cent) as cash balance from FY 2021/22.

Summary of Final 2 Supplementary Budget FY 2022/23

	Line Ministries/Departments	RECURRENT SUPPL 2	DEVELOPMENT SUPPL 2	TOTAL SUPPL 2	%
1	County Assembly Services	933,813,928	45,673,899	979,487,827	12%
2	Public Service & Administration	424,870,257	5,950,340	430,820,597	5%
3	Office of the Governor & Deputy governor	166,179,145	-	166,179,145	2%
4	County Public Service Board	57,471,889	-	57,471,889	1%
5	Finance & Economic Planning	451,244,683	565,848,203	1,017,092,886	12%
6	Health Services	2,628,069,196	421,551,852	3,049,621,048	36%
7	Agriculture, Livestock Development & Fisheries	177,040,742	365,575,812	542,616,554	6%
8	Education, Youth Affairs, Culture & Social Services	532,762,085	140,670,280	673,432,365	8%
9	Public Works, Roads & Transport	82,915,604	564,869,856	647,785,460	8%
10	Trade, Industrialization, Tourism, Wildlife & Cooperative Development	61,029,360	3,120,186	64,149,546	1%
11	Water, Energy, Natural Resources & Environment	154,934,193	363,492,253	518,426,446	6%

County Government of Kericho
Kericho County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

12	Land, Housing & Physical Planning	99,122,639	96,434,313	195,556,952	2%
13	Information, Communication & E-Government	55,833,107	36,361,897	92,195,004	1%
14	STRATEGIC INTERVENTION		18,737,382	18,737,382	0%
	TOTAL EXPENDITURE	5,825,286,828	2,628,286,272	8,453,573,101	100%

The expected sources of budget financing in the FY 2022/23

FINANCIAL YEAR 2022/23	Supplementary II
Revenue Description	
1.CRA Equitable share	6,430,664,924
2.Local Collections	385,071,600
3.Facility Improvement Fund & NHIF Rebates	634,316,453
4.CONDITIONAL GRANTS	
4A. Routine Maintenance Fuel Levy	8,916,435
5. DONOR FUNDS	
5A. DANIDA FUND	9,180,000
5B. Agricultural Sector development support Fund (ASDSP II)	43,114,132
5C. Transformative health system (world bank)	75,443,658
5D. Kenya Devolution Support Project (world bank)	102,491,953
5E. Climate Smart Agriculture Project (world bank)	149,190,522
5F. Kenya Urban Support Program UDG (SIDA)	1,194,559
5F. Kenya Urban Support Program UIG (SIDA)	1,145,356
5G. Climate Change Institutional Support (World bank)	22,000,000
5H. IDA National Agricultural Value Chain Devt Project (NAVCDP	70,000,000
Insurance compensation	5,678,000
UNSPENT FUND	515,165,509
Gross Total	8,453,573,101

FISCAL PERFORMANCE

Revenue

During FY 2022/23, the County received Kshs. 6.430 billion as equitable share of revenue raised nationally, Kshs. 8.9 million as total conditional grants, Kshs 410.8 million as donor funds, insurance compensation of Kshs 5.678 million and had a cash balance of Kshs.515 million from FY 2021/22. The County also raised Kshs.501.3 million from its own source revenue.

In overall, actual income received by the County Treasury reflected a deficit of Kshs 580.7 million attributable to delayed releases the Donors Funds and Own source revenue target was not achieved by Kshs 518 million including the FIF and NHIF rebates.

Analysis of Exchequer Releases per Quarter

	Kshs
Total Exchequer Releases for quarter 1	1,061,059,713
Total Exchequer Releases for quarter 2	1,061,059,712
Total Exchequer Releases for quarter 3	1,061,059,712
Total Exchequer Releases for quarter 4	3,247,485,787
Total	6,430,664,924



CECM Finance and Economic Planning

County Government of Kericho

4. Statement of Performance against County Predetermined Objectives

Strategic development objectives for Kericho County

The Kericho County's CIDP 2018-2022 has identified 29 key strategic development objectives across the departments. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

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

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

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

1. Improve mobilization and allocation of financial resource
2. Track implementation of development policies, strategies and programs
3. Increase livestock productivity through improved nutrition and disease management, vector and pest control
4. Increase productivity, commercialization and competitiveness of agricultural commodities
5. Establish alternative source of income, improve nutrition and enhance food security
6. Improve health status of the individual, family and community
7. Reduce incidence of preventable diseases and ill health's
8. Improve access and quality of learning
9. Impart technical skills through quality technical training
10. Promote socio- economic empowerment and psycho-social support for all members of community in the county.
11. Establish and preserve cultural heritage and cultural sites
12. Manage urban areas for efficient service delivery
13. Acquire ownership documents for county properties
14. Improve human settlement environment
15. Provide adequate housing facilities
16. Provide proper road network that is efficient and effective
17. Maintain required standards in construction
18. Provide safe, efficient and orderly movement of motorist, pedestrian and commuters
19. Increase access and availability of safe and adequate water
20. Sustainably manage and conserve the environment
21. Facilitate and promote uptake of green energy to ensure environmental sustainability
22. Efficient and effective provision of services to the county citizenry
23. Enhance capacity of the county to manage disasters
24. Promote trade activities by providing the necessary infrastructure
25. Enhance development of co-operative societies
26. Improve county competitiveness through tourism

27. Provide a modern reliable communication and information to citizens
28. Offer quality service to citizens and modernize county printing press unit
29. Reinforce sporting activities across the county and promote harnessing of talents

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

<i>S/No</i>	<i>Strategic Objective as per CIDP (present the objectives on a high and strategic level)</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made up since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
1.	Provide quality physical infrastructure in the County.	2000	3,371	- early planning and supportive political will
2.	increase in the number of children enrolled in ecde centers	49,500	43,368	Huge competition from private sectors
3.	Improve teacher ratio in ecde learning centres	1:25	1:36	Budgetary constrains
4.	Increased milk productivity per cow	10l/cow	6L/cow	High cost of feeds
5.	Percentage of children who are fully Immunized	95%	86.6%	Industrial actions caused the decline Shortage of vaccines - BCG
6.	Proportion of Urban households with access to adequate and portable water.	84%	62% to 66% (61731)	Huge percentage of unaccounted water due to leakages

7.	Proportion of rural households with access to adequate and potable water	42%	31%	Inadequate funding , Lack of land for water infrastructure and Easement Challenges
8.	Increased forest coverage	21%	22.5	Logging on forest plantations and deforestation
9.	Percentage of women of reproductive age receiving family planning	90%	83.6%	Emergence of Covid 19 No outreaches
10.	Percentage of eligible clients on ARVs	98%	95.6%	Defaulters Shortage of ARVs

5. Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022/23 Kericho County.

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:

PUBLIC WORKS ROADS AND TRANSPORT

Programme	Sub-Programme	Objective	Performance Indicator	Baseline (30 th June 2022)	Annual Targets (% KM, No. HH) a	Annual Achievements b	Variance between target and achievements (b-a)	Remarks (Reasons for underperformance/ Over performance)
					2022/2023	2022/2023		
County Access Roads	Rehabilitation and routine maintenance of access roads	To ensure the continued safety, functionality, longevity, and cost-efficiency of existing roads, benefiting transportation and local economies	No. of Kms of County feeder roads Maintained	1966	400	307.8	(92.2)	Non responsive bids for the works. Retendering the works delayed commencement and completion of the works in time. Heavy rainfalls experienced during the construction process. Slowed or stopped Works, hence not completed on time
County Access Roads	Opening of new access roads	To provide improved access to areas that were previously difficult to reach. To connect communities, support economic activities like agriculture, and enhance overall accessibility and	No. of Kms of County feeder roads Opened	6406	85	75	(10)	Non responsive bids for the works. Retendering the works delayed commencement and completion of the works in time. Heavy rainfalls experienced during the construction process. Slowed or stopped Works, hence not completed in time

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Programme	Sub-Programme	Objective	Performance Indicator	Baseline (30 th June 2022)	Annual Targets (% , KM, No. HH) a	Annual Achievements b	Variance between target and achievements (b-a)	Remarks (Reasons for underperformance/ Over performance)
					2022/2023	2022/2023		
		mobility in these areas.						
Drainage Structures and other infrastructural Civil Works	Design and Construction of Bridges and Drainage Structures	To increase Connectivity within Sub-Counties	No. of box culverts and Drainage Structures designed and constructed	230	25	15	(10)	Non responsive bids for the works. Retendering the works delayed commencement and completion of the works in time.
	Design and Construction of Bridges	To ease access and Connectivity within Sub-Counties	No. of Bridges Designed and Constructed	14	0	0	0	
	Design and Construction of foot Bridges	To ease access and Connectivity within Sub-Counties	No of Footbridges Designed and Constructed	7	1	1	0	Funds Allocated

HEALTH SERVICES

Programme	Sub-programme	Objective	Performance Indicator	Baseline (30 th June 2022)	Annual Targets (% , KM, No.HH) a	Annual Achievements b	Variance between target and achievements (b-a)	Remarks (Reasons for underperformance/ Over performance)
					2022/2023	2022/2023		
Promotive and Preventive Health	HIV Control Interventions	To reduce risk of mother	Proportion HIV+ pregnant mothers receiving		100	99.7		Implementation of the 95-95-95 strategy to

		to child HIV transmission (PMTCT)	preventive ARV's to reduce risk of mother to child transmission (PMTCT)	95.1			-0.3	capture all mothers
Promotive and Preventive Health	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To achieve herd immunity	% Of children under 1 year of age fully immunized	83.6	95	86.7	-8.3	Daily immunization in all immunizing facilities though there are still a few missed opportunities
Promotive and Preventive Health	TB Control Interventions	To reduce new TB infections	TB treatment success rate	89	90	89	-1	Defaulters and the death rates due to poor health seeking behaviour
Promotive and Preventive Health	Malaria Control Interventions	To reduce malaria mortality and morbidity	Number of children under 1 distributed with Long Lasting Insecticide Treated Nets (LLITNs) in endemic and epidemic districts	9243	28479	7067	-21412	Shortage of LLINs from the National Government
Promotive and Preventive Health	Malaria Control Interventions	To reduce malaria mortality and morbidity	Number of pregnant women distributed with Long Lasting Insecticide Treated Nets in endemic and epidemic districts	9025	28479	7076	-21403	Shortage of LLINs from the National Government
Curative and Rehabilitative Health	Non-Communicable Disease Control	To increase early detection of cervical cancer at early stages	% Of Women of Reproductive Age screened for cervical cancer	0.81	5%	1.55	-3.45	Inadequate screening commodities though outreaches have assisted in the increased screening Health seeking behavior
Promotive and Preventive Health	Non-Communicable Disease Control	To reduce occurrence of cervical cancers	Proportion of adolescent girls vaccinated with HPV vaccine	8260	65930 100%	24156 46%	-54%	School outreaches have increased the numbers though the achievement is still low

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Curative and Rehabilitative Health	Non-Communicable Disease Control	To reduce burden of GBV	New outpatient cases attributed to gender-based violence	280	3000	340	-2660	Poor health seeking behaviour and non-reported cases
Curative and Rehabilitative Health	Non-Communicable Disease Control	To reduce burden of road traffic injuries	Road traffic injuries in OPD as a % of all diagnoses	2.3	3	2.7	-0.3	Motor bike accidents on the rise
Curative and Rehabilitative Health	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To reduce maternal and infant mortality	% Of Pregnant women attending at least 4 ANC visits	39.1%	50	43.8%	-6.2%	Poor health seeking behaviour
Promotive and Preventive Health	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To ensure efficient population growth and child spacing	% Of Women of reproductive age (WRA) receiving family planning (FP) commodities	45	57	49	-8	Shortage of FP commodities from the program
Curative and Rehabilitative Health	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To reduce maternal and infant mortality rates	% of deliveries conducted by skilled attendants in health facilities	85	95	88.6	-6.4	Newly opened up maternity units have improved the numbers though home deliveries still in existence due to use of traditional birth attendants
Promotive and Preventive Health	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To reduce infant and neonatal mortality	Percentage of children 0-5 (<6 months) months who were exclusively breastfed	73.3	80	74	-6	Myths and misconceptions on exclusive breastfeeding. Poverty and mothers with poor health
Promotive and Preventive Health	Reproductive Maternal Neonatal Child Health	To promote healthy child growth	Proportion of Children under 5 years attending Child Welfare Clinics who are under weight	4.2	2.5	2.6	0.1	Health education in all health facilities

	(RMNCH) Services	for under 5s						
Promotive and Preventive Health	Reproductive Maternal Neonatal Child Health (RMNCH) Services	To promote healthy child growth for under 5s	Proportion of Children under 5 years attending Child Welfare Clinics who are stunted	3.2	2.8	3	0.2	Health education in all health facilities
Promotive and Preventive Health	Environmental Health, Water and Sanitation Interventions	To reduce communicable diseases like diarrhoea	% of Households with functional toilets	88	95	91	-4	Improved public health knowledge enhanced though target not yet achieved
Promotive and Preventive Health	General Administration, Planning, Management Support and Coordination	To ensure all residents have a facility within 5 km radius	Number of functional dispensaries and health centres	158	190	168	-22	
Curative and Rehabilitative Health	General Administration, Planning, Management Support and Coordination	To ensure all residents have access to specialised medical care	Percentage of level 4 and 5 facilities that received upgrades		100	85%	-1	Increased funding to level 4 and 5 facilities (received equipment, infrastructure, installations maintenance and renovations)

EDUCATION, CULTURE, LIBRARIES AND SOCIAL SERVICES

Programmes	Sub-programmes	Objective	Performance indicators	Baseline(30 th June 2022)	Annual target(a)	Annual achievement s(b) June 2023	Variance between targets and achievement s(b-a)	Remarks(Reasons for underperformance /over performance)
					2022/2023	2022/2023		
Early childhood development education (ECDE)	Ecde infrastructure	To improve access and quality of learning.	No. of new and modern classrooms constructed and utilized.	752	22	14	(8)	-Lack of capacity of contractors, delays

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		To improve sanitation	No. of ablution blocks constructed	639	25	19	(6)	in the procurement resulted in late initiation of construction
Vocational Training Centres (VTCs)	VTC Infrastructure	To improve access and through quality technical training	No. of workshop.	12	5	2	(3)	- Inadequate funds -Long procurement process - some contractors lack capacity
			No. of ablution blocks constructed	12	3	3	0	
		To construct administration block	No. administration blocks constructed.	1	1	1	0	
		To improve security of the institution	No. of vtc's fenced.	0	1	1	0	
Development of library services	Development of library services	To bring information service close to the people	No. of people accessing the information	1	1	0	(1)	-
	Building, renovation and equipping of libraries	To increase literacy, promote research and library use in the County.	No. of libraries built, refurbished and equipped	1	1	0	(1)	
Culture and Arts Development	Preservation of indigenous knowledge	To promote, preserve and develop cultural heritage for sustainable	Number of trained traditional herbalist	0	120	40	(80)	- Inadequate resources

		development						
		To seek harmony between kipsigis clans and Kaptulei clan from Baringo	Number of elders attended	0	120	120	0	
		To promote and preserve cultural heritage	Number of cultural sites identified	2	2	0	(2)	There is no clear alienation of roles between national and county government
Social Services	Social protection	Promote socio-economic empowerment and psycho-social support for all members of community in the county.	No. of PWDs Supported with assistive devices	1250	150	250	(+100)	

WATER ENERGY ENVIRONMENT FORESTRY AND NATURAL RESOURCES

Programme	Sub-programme	Objective	Performance Indicator	Baseline (30 th June 2022)	Annual Targets (% , KM, No.HH)	Annual Achievements	Variance between target and achievements (b-a)	Remarks (reasons for underperformance/ Over performance)
					2022/2023	2022/2023		
Water Resources Management	Water Resources Conservation and Protection	To increase access and availability of safe and adequate water	No. of water catchment/s prings conserved and protected	109	15	26	11	Low target was set
	Regulated water supply		% reduction for unaccounted for water.	47	4	-2	(6)	The unaccounted water went from 47%to 49% due to unmarinated pipelines leading to mass water leakages
Water and Sewerage Infrastructure Development	Policy development for water and Sewerage Management	To increase access and availability of safe and adequate water	No. of policy documents developed and implemented	4	0	1	(1)	The Water policy was developed at draft stage undergoing
	Enhance access to potable water		% of rural household with access to potable	31 %	2	0	(2)	Inadequate funding

Programme	Sub-programme	Objective	Performance Indicator	Baseline (30 th June 2022)	Annual Targets (% , KM, No.HH)	Annual Achievements	Variance between target and achievements (b-a)	Remarks (reasons for underperformance/ Over performance)
					2022/2023	2022/2023		
	for all county residents.		water					
			% of urban household with access to potable water	62 %	2	3	1	The upgraded Duka moja project was upgraded hence more connections
	Construction of water supply line and sewerage facilities.		No of large water facilities constructed and operational	0	1	0	(1)	Resourced mobilization were inadequate
			No. of small water facilities constructed and operational	29	12	11	(1)	Kapkatet springs Water project is ongoing
			No. of existing water projects rehabilitated, expanded and/completed	62	17	41	23	Low target was set
			No. of boreholes	37	14	11	3	Low target was set

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Programme	Sub-programme	Objective	Performance Indicator	Baseline (30 th June 2022)	Annual Targets (% , KM, No.HH)	Annual Achievements	Variance between target and achievements (b-a)	Remarks (reasons for underperformance/ Over performance)
					2022/2023	2022/2023		
			rehabilitated and equipped					
			No. of water treatment plants constructed and operationalized	1	3	0	(3)	Resource mobilization were inadequate
			No. of treatment plants rehabilitated	0	1	0	(1)	Resourced mobilization were inadequate
			No. of sewerage systems constructed and operationalized	0	0	0	0	
			% households connected to a sewage system in urban areas	0	2	0	(2)	Resourced mobilization were inadequate(Londiani and Litein)

TRADE, INDUSTRIALIZATION, INNOVATION, TOURISM & WILDLIFE

Programme	Sub-programme	Objective	Performance Indicator	Baseline (30 th June 2022)	Annual Targets (% , KM, No.HH) a	Budget Allocated	Annual Achievements B	Actual Expenditure as at 30/6/23	Variance between target and achievements (b-a)	Remarks (reasons for underperformance/ Over performance)
Market development and management	Construction of market stalls and amenities	To provide a conducive business environment	No. Of market stalls/ amenities constructed	3	3	12,500,000	2	0	(1)	The contractor took over site at the tail end of the FY 2022-23
Cooperative Management	Support to cooperative societies	To improve service delivery in the cooperative sector	No. Of cooperative societies supported	12	11	12,700,000	8	1,180,310.35	(3)	Contractors delayed in commencement of the projects

programme	Sub-programme	objective	Performance indicator	Baseline (30 th June 2022)	Annual targets(% , KM, No. HH)a	Annual achievement b	Variance btw target and achievements (b-a)	Remarks (reasons for underperformance/over performance)
Industrial crops development project Horticulture crops support programme	Construction and renovation of tea buying centers	Increase productivity and incomes of small-holder industrial crops farmers by promotion	No of tea buying centres constructed and renovated	134 tbc	15	15	0	the target was achieved because there was enough funding

		g farm- gate processi ng of products						
	Procure ment and distributi on of coffee seeds	Increase producti vity and incomes of small- holder industrial crops farmers by providin g certified and quality seeds to the farmers	no of kgs procured for coffee propagation	800kg	150	150	0	the target was achieved because there was enough funding
	Procure ment and distributi on of coffee seedling s	to increase area under coffee producti on and support vulnerab le farmers to generate income	no of coffee seedlings procured	0	160,000	160,000	0	target achieved
	Procure ment and distributi on of tea seedling s	to increase area under tea producti on and support vulnerab	no of tea seedlings procured	0	400,000	400,000	0	target achieved

		le farmers to generate income						
	Procurement and distribution of pyrethrum splits and seeds	to increase area under pyrethrum production and support vulnerable farmers to generate income	no of pyrethrum splits procured	0	63,600	63,600	63,600	target achieved
			no of pyrethrum seeds procured	0	250	250	0	Target achieved
Fish production and productivity	Procurement and distribution of fingerlings	Establish alternative source of income, improve nutrition and enhance food security	to increase fish production and area under aquaculture	50,000	80,000	54,000	26,000	inadequate funding
	Procurement and distribution of fish feeds	provide quality feeds and cushion farmers with the high cost of feeds	No of farmers to benefit	4900KGS	4000kgs	4000kgs	0	the target was achieved because there was enough funding

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	Procurement of fish harvesting nets	to ease harvesting of fish upon maturity	no of fish nets procured	24	10	0	(10)	inadequate funding
Livestock improvement, feeds and product processing	Procurement and supply of day old chicks to poultry farmers.	To increase Livestock productivity through improved nutrition and disease management and generate income	No of day old chicks procured	45,000	37,200	18,200	(19,000)	KALRO Naivasha to supply balance
	Procurement and distribution of assorted pasture & fodder seeds to farmers.	to increase milk production and productivity	Quantity of assorted pasture procured	4758kg	19469kg	19469kg	0	target achieve because of enough funding
	Supply and delivery of poultry feeds	to support farmer groups from the high cost of feeds	The no of kgs procured and distributed	8750kgs	18,600kgs	9,100kgs	(9,500)kgs	UNGA Feeds to supply the balance when the chicks are delivered
	Supply and delivery of beehives	to promote food diversification	No of Beehives procured.	300	889	500	(389)	the contractor to supply the balance

		and increase income						
Livestock pest and disease control programme	Procurement and administration of livestock vaccines	to control notifiable diseases , improve production and productivity	No of FMD doses procured	240,000	240,000	12,000	228,000	Budgetary constraint and KEVEVAPI inability to meet demand
		to control notifiable diseases , improve production and productivity	No of LSD doses procured	240,000	240,000	0	240,000	KEVEVAPI did not have the vaccine and budgetary constraint
		to control notifiable diseases , improve production and productivity	No of NCD doses procured	60,000	60,000	6000	54,000	Budgetary constraints
		to control notifiable diseases , improve production and productivity	No of blantox(bq/ antrax doses procured	240,000	240,000	33,102	206200	Underfunding of the project

		to control notifiable diseases , improve production and productivity	No of Rabies doses procured	50,000	50,000	17,000	33,000	Acute shortage in KEVEVAPI
Livestock breeding	Procurement of bull semen	to improve breeds and to production and productivity	No of bull semen doses procured	0	100,000	5,000	95,000	Programme jumpstarted in the second half of the financial year with slow uptake
Co-operative management	Construction of metal drying tables	To improve the quality of parchment coffee beans	No of metal drying tables constructed	10	5	2	(3)	Inadequate funding
	Procurement of 2Disc pulping machines	To ease the congestion by pulping large volume of cherry coffee	No of 2disc pulping machines procured	20	10	4	(6)	Inadequate funding
	Construction of coffee parchment store	To improve the quality of coffee beans stored	No of parchment stores constructed	8	3	1	(2)	Inadequate fund

	Construction of office block	For efficiency and service delivery to the members	No of office block constructed	10	3	1	(2)	Inadequate funding
	AGRICULTURAL SECTOR DEVELOPMENT AND SUPPORT PROGRAM							
Agricultural Sector Development And Support Program	procurement of animal feeds processing equipment	to provide quality feeds for farmers for better production	procured no of equipment	3	3	3	0	target achieve because of enough funding
	procurement of complete set of greenhouse use	to support farmer groups to raise tomato seedlings since there was a deficit	no of greenhouse procured	4	4	4	0	target achieve because of enough funding
	procurement of solar powered brooders	to support poultry farmer groups so to reduce mortalities and to reduce of production	no of solar powered brooders procured	15	10	10	0	target achieve because of enough funding

	capacity building of VCA's	to transform agricultural sector into commercially oriented enterprises by capacity VCA's with trainings	no of VCA's trained	8345	3500	4351	target achieved	target achieved because of enough funding
	capacity building of service providers	to transform agricultural sector into commercially oriented enterprises by capacity SP with trainings	no of service providers trained	58	30	18	12	capacity building ongoing
	Animal feed analyzer	to improve the quality feeds being supplied to the farmers	no of feed analyzer procured	0	1	1	0	target achieved because of enough funding

The Kericho CIDP has identified 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 Vision 2030, SDGs and the MTP III.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile

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

2. Environmental performance

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

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

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

3. Employee welfare

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

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

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

4. Market place practices-

a) Responsible competition practice.

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

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

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

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

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

b) Responsible Supply chain and supplier relations-

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

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

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

c) Responsible marketing and advertisement-

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

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

d) Product stewardship-

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

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

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

- vii. Right to basic needs
- viii. Right to healthy environment

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. 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, 2023, 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

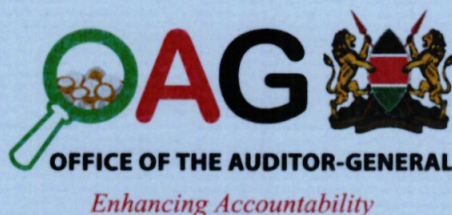
The County Executive's financial statements were approved and signed by the CEC member for finance on 30/09 2023.



County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KERICHO FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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 Kericho set out on pages 1 to 57, which comprise the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows

Report of the Auditor-General on County Executive of Kericho for the year ended 30 June, 2023

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kericho as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements – Statements of Cash Flows

The statement of cash flows reflects cash and cash equivalents amount of Kshs.309,515,583 which includes Kshs.311,933,309 at the beginning of the year and a net decrease in cash and cash equivalents of Kshs.2,417,726. However, the comparative amounts in respect of cash and cash equivalents at end of the year reflects a cash balance brought forward of Kshs.531,048,530 which is at variance with cash and cash equivalents amount of Kshs.311,933,309 resulting to an unexplained variance of Kshs.219,115,221.

In the circumstances, the accuracy, completeness of the cash and cash equivalent balance of Kshs.309,515,583 could not be confirmed.

2. Transfers from CRF

The statement of receipts and payments reflects an amount of Kshs.6, 502,537,922 in respect of transfers from County Revenue Fund and as disclosed in Note 1 to the financial statements. However, review of Central Bank of Kenya (CBK) bank statements revealed transfers from exchequer included transfers of funds totalling to Kshs.1,049,579,241 received between 1 and 5 July, 2023 which was after the cut off period of 30 June, 2023.

In the circumstances, the accuracy and completeness of an amount of Kshs.6,502,537,922 in respect of transfers from the CRF could not be confirmed.

3. Compensation of Employees

3.1. Variances Between Gross Payment Voucher and Gross Salaries Pay Roll

The Statement of receipts and payments reflects an amount of Kshs.2,776,973,006 in respect of compensation of employees and as disclosed in Note 3 to the financial statements. However, review of gross payroll and gross pay per payment vouchers revealed different amounts of Kshs.2,777,686,719 and Kshs.2,773,240,930 respectively resulting to unexplained and unreconciled variance of Kshs.4,445,789.

In the circumstances, the accuracy and completeness balance of Kshs.2,776,973,006 in respect of compensation of employees' allowances could not be confirmed.

3.2. Variances in Statutory Deduction Remittances

The statement of receipts and payments reflects Kshs.2,776,973,006 in respect of compensation of employees which includes amounts of Kshs.7,218,000 and Nil amounts in respect of NSSF and NHIF respectively and as disclosed in Note 3 to the financial statements. However, review of the payroll deductions and payments made by the County government revealed amounts of Kshs.14,499,093 and Kshs.47,796,450 resulting to an unexplained and unreconciled variance of Kshs.7,281,093 and Kshs.47,796,450 respectively.

In the circumstances, the accuracy and completeness balance of Kshs.2,776,973,006 in respect of compensation of employees' allowances could not be confirmed

4. Use of Goods and Services

4.1 Domestic Travel and Subsistence Allowance

The statement of receipts and payments reflects use of goods and services of an amount of Kshs.1,041,341,564 which includes an amount of Kshs.189,228,477 in respect of domestic travel and subsistence allowances and as disclosed in Note 4 to the financial statements. However, review of the supporting documents and IFMIS payment details revealed total payments amounting to Kshs.296,960,179 resulting to an unexplained and unreconciled variance of Kshs.110,731,702. Further, review of development IFMIS payments from various departments revealed an amount of Kshs.87,975,956 in respect of domestic travel and subsistence allowances without supporting authority approving reallocation of development fund for recurrent.

In the circumstances, the accuracy and completeness of an amount of Kshs.189,228,477 in respect of domestic travel and subsistence allowances could not be confirmed.

4.2. Unsupported Domestic Travel and Subsistence Allowances

Review of the IFMIS payment details and bank statements revealed that forty-seven (47) officers were paid domestic travel and subsistence allowance in excess of the number of days that may reasonably be available in a year. The total amount paid was Kshs.169,837,014 but the payments were also not supported with payment vouchers.

In the circumstances, the accuracy and completeness of an amount of Kshs.169,837,014 in respect of domestic travel and subsistence allowances could not be confirmed.

4.3. Unsupported Expenditure on Office and General Supplies and Services

The statement of receipts and payments reflects use of goods and services of an amount of Kshs.1,041,341,564 which includes an amount of 24,698,126 in respect of office and general supplies services and as disclosed in Note 4 to the financial statements. However, supporting documents including payment vouchers totalling to Kshs.5,037,405 were not provided for audit.

In the circumstances the accuracy and completeness of an amount of Kshs.5,037,405 in respect of respect of office and general supplies services could not be confirmed.

5. Transfers to Other Government Entities

5.1 Transfers to Bomet Water Company

The statement of receipts and payments reflects an amount of Kshs.815,691,599 in respect of transfers to other government entities and as disclosed in Note 6 to the financial statements. However, review of the IFMIS payment details revealed payments of Kshs.31,000,000 made to Bomet Water Company which was not included in the transfers to other government entities.

In the circumstances, the accuracy and completeness of an amount of Kshs.31,000,000 in respect of transfer to other Government entities could not be confirmed.

5.2. Transfers to Kenya Climate Smart Agriculture Project

The statement of receipts and payments reflects transfers to other government entities of an amount of Kshs.815,691,599 which includes an amount of Kshs.217,517,463 in respect of transfers to Kenya Climate Smart Agriculture Project and as disclosed in Note 6 to the financial statements. However, review of the IFMIS payment details revealed payment totalling to Kshs.149,190,521 resulting to an unexplained and unreconciled variance of Kshs.68,326,942.

In the circumstances, the accuracy and completeness of transfers to Kenya Climate Smart Agriculture Project amounting to Kshs.217,517,463 could not be confirmed.

6. Acquisition of Assets

6.1 Unsupported Payments to Various Contractors

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects an amount of Kshs.1,754,673,761 in respect of acquisition of assets. Review of the IFMIS payment details revealed that fifteen (15) contractors who were paid total amount of Kshs.29,196,567 for the supply of various goods and services. However, supporting documents including procurement documents, delivery documents and inspection and acceptance report were not provided for audit .

In the circumstances, the accuracy and completeness of payments captured in the IFMIS records amounting to Kshs.29,196,561 in respect of supply of various goods and services by contractors could not be confirmed.

6.2 Unsupported Purchase of Trucks and Trailers

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects acquisition of assets of an amount of Kshs.1,754,673,761 which includes an amount of Kshs.12,818,400 in respect of purchase of vehicles and other

transport equipment which further includes payment for purchases of trucks and trailers of an amount of Kshs.2,728,010. However, supporting documents including procurement documents, quotations inspection and acceptance committee reports, payment voucher and assets register were not provided for audit.

In the circumstances, the accuracy and completeness of expenditure on purchase of vehicles and other transport equipment of Kshs.2,728,010 could not be confirmed.

7. Unsupported Other Payments

The statement of receipts and payments reflects an amount of Kshs.154,156,955 in respect of other payments and as disclosed in Note 12 to the financial statements. However, the supporting schedules and payment vouchers were not provided for audit .

In the circumstances, the accuracy and completeness of the expenditure of an amount of Kshs.154,156,955 in respect of other payments could not be confirmed.

8. Variances in Development Bank Accounts Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.309,515,583 as disclosed in Note 13A to the financial statements which includes Kshs.897,757 in respect of County development bank balance as at 30 June, 2023. The certificate of bank balance from Central Bank of Kenya (CBK) had a balance of Kshs.6,471,975 while the cash book balance was Kshs.897,759. Review of the bank reconciliation statements reflected reconciling balances of Kshs.791,489,877 and Kshs.785,915,661 in respect of payments in cash book not yet recorded in bank (unpresented cheques) and receipts in cash book not yet recorded in bank respectively. However, detailed analysis of the unpresented cheques reflected a total of Kshs.789,590,177 resulting to a variance of Kshs.1,899,700 while receipts in the cash book not in bank amounted to Kshs.783,326,548 resulting in an unexplained variance of Kshs.2,589,063.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.897,757 could not be confirmed.

9. Unreconciled Project Receipts and Payments

The statements of financial assets and as disclosed in Note 13A to the financial statements reflects balance of Kshs.309,515,583 in respect of cash and cash equivalents balance of Kshs.309,515,583. However, the cash and cash equivalent balances reported did not reconcile to the cash movement analysis as detailed below: -

(i) Special Purpose department of Crop Development A/c –KACSP- Kenya Climate Smart Agriculture –State Department of Crop

	Kshs.
Opening Balance	96,621,978
Amount Received (CRF)	<u>126,184,585</u>
	222,806,563

Payments (Note 6)	<u>217,517,517</u>
Expected Balance	5,289,100
Recorded Balance	<u>28,295,037</u>
Variance	23,005,937

(ii) Kericho County Road Maintenance Fuel Levy Account

Opening Balance	8,916,435
Amount Received (CRF)	0
	8,916,435
Payment (Note 6)	<u>(0)</u>
Expected Balance	8,916,435
Recorded Balance	<u>924,514</u>
Variance	7,991,921

(iii) Kericho County Agriculture Sector Development Support Project (ASDAP II)

Account	Kshs.
Opening Balance	32,796,734
Amount Received (CRF)	<u>9,250,01</u>
Payments (Note 6)	<u>(40,179,011)</u>
Expected Balance	1,867,736
Recorded Balance	<u>9,867,015</u>
Variance	7,999,279

(iv) Kericho County Kenya Devolution Support Program (KSDP) Account

	Kshs.
Opening Balance	112,931,041
Amount Received (CRF)	0
Payments (Note 6)	(0)
Expected Balance	<u>112,931,041</u>
Recorded Balance	<u>68,287,519</u>
Variance	44,643,522

(v) Kericho County Primary Health Care Account

	Kshs.
Opening Balance	27,713
Amount Received (CRF)	<u>12,081,625</u>
	12,109,338
Payments (Note 6)	<u>(9,998,713)</u>
Expected Balance	2,110,625
Recorded Balance	<u>5,960,625</u>
Variance	3,850,000

(vi) Kericho County Climate Change Fund Account

	Kshs.
Opening Balance	0
Amount Received (CRF)	<u>53,000,000</u>
Payments (Note 6)	(0)
Expected Balance	53,000,000
Recorded Balance	<u>15,029,789</u>
Variance	37,970,211

In the circumstances the accuracy of cash and cash equivalent balance of Kshs.125,460,870 as at 30 June, 2023 could not be confirmed

10. Outstanding Imprests Balance

The statement of assets and liabilities reflects Nil balance in respect of outstanding imprests and advance as disclosed in Note 14 to the financial statements. However, the IFMIS payments details revealed that between 19 June and 30 June, 2023 there were payments totalling to Kshs.37,127,820 paid to staff some receiving multiple payments for domestic travelling out of which an amount of Kshs.13,109,699 was paid to twenty-six (26) members of staff. However, Management did not provide documents to support when the activities took place and how the amounts were cleared within the eleven days before the close of the financial year. Further, manual imprests registers from the twelve (12) Departments of the county executive were not provided for audit .

In the circumstances, the accuracy and completeness of the Nil balance in respect of outstanding imprest could not be confirmed.

11. Unsupported Payables – Deposits and Retentions Balance

The statement of assets and liabilities reflects a balance of Kshs.91,646,566 in respect of deposits and retentions as disclosed in Note 15 to the financial statements. However, the supporting control ledger, schedule and any supporting certificates were not provided for audit.

In the circumstances, the accuracy and completeness of the deposits and retentions balance of Kshs.91,646,566 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipt budget and actual comparable basis amounts of Kshs.7,474,085,274 and Kshs.6,681,961,783 respectively resulting in under-funding of revenue of Kshs.792,123,491 or 11% of the budget. Similarly, the statement reflects final budget expenditure and actual on comparable basis of amounts of Kshs.7,474,085,274 and Kshs.6,732,281,978 respectively resulting into under-absorption of Kshs.741,803,296 or 10% of the budget.

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

2. Pending Bills

2.1. Unsupported Pending Bills Brought Forward

Review of the approved revised supplementary estimate II indicated that an amount of Kshs.425,616,000 had been allocated during the year under review to settle the pending bills that were carried forward to 2022/2023 financial year in line with Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligation. However, the budgeted amount was not supported with a breakdown of the pending bills which were to be paid. Further, the details of the pending bill settled with the budgeted amount of Kshs.425,616,000 was not provided for audit.

2.2. Inaccuracies in Pending Bills

The financial statements reflects pending accounts payable balance of Kshs.526,208,651 as disclosed in Note 20.1 and detailed in Annex 2 on analysis of the pending accounts payable to the financial statements. However, review of the invoices and completion certificates of certified works revealed a re-computed balance of Kshs.582,053,849 resulting to an unexplained and unreconciled variance of Kshs.55,845,198. Further, review of the Annex 2 to the financial statements revealed that the balance of Kshs.28,413,675 was in respect of recurrent and development expenditures for previous financial year 2021-2022. Failure to clear pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget. The County Executive therefore runs the risk of incurring significant and unquantified interest costs and penalties associated with delays in settling the invoiced bills.

In the circumstance, the accuracy and completeness of the balance of Kshs.526,208,651 in respect of pending bills could not be confirmed.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

As disclosed under the progress on follow up of auditors recommendation section of the financial statements, the Management indicated that some of the issues have been resolved. However, Management did not provide reports and invitations from the oversight committee's detailing the deliberations and recommendations of the committees on resolved issues. Further, no satisfactory reasons was provided for the delay in resolving other issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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, 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.

1. Irregular Payment to Council of Governors

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.815,691,599 in respect of transfers to other government entities. However, review of the IFMIS payment details and bank statements revealed that an amount of Kshs.3,200,000 was transferred to Council of Governors to cater for subscription by understating the amount of transfers to other government entities. The payment was made contrary to Section 37 of the Inter-Governmental Relations Act, 2012 which states that the National Government should meet all operational expenses of the Council of Governors.

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

2. Direct Procurement of Certified Seeds, Breeding Stock and Live Animals

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects acquisition of assets of an amount Kshs.1,754,673,761 which includes an amount of Kshs.39,347,827 in respect of purchase of certified seeds, breeding stock and live animals which further includes an amount totalling to Kshs.25,038,420 paid to various suppliers for the supply of vaccines, veterinarian

supplies and farm materials. Review of the supporting documents provided including payment vouchers revealed that direct procurement was used to procure the items.

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

3. Compensation of Employees

3.1 Non-Compliance with Fiscal Responsibility Principles

The payment on compensation of employees of Kshs.2,776,973,006 constitute 42% of total revenue of Kshs.6,681,961,783 received during the year under review. This is 7% above the limit contrary to Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the County Executive Committee Members with the approval of the County Assembly shall set a limit on the county government's expenditure on wages and benefits for its public office pursuant to section 107(2) of the Act and, (b) the limit set under paragraph shall not exceed 35 per cent of the county government total revenue.

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

3.2. Non-Compliance with Law on Ethnic Composition

The County recruited total number of two hundred and seventy-one (271) new staff during the year. However, the staff number comprised of two hundred and sixty (260) members of staff from the dominant ethnic group forming 96% of the new staff composition. This is contrary to Section 65 (1)(e) of the County Government Act, 2012 which states 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. It is not clear what action the management is taking to remedy the anomaly.

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

3.3 Non-Adherence to One-third Basic Salary Rule

As disclosed in Note 3 to the financial statements, the statement of receipts and payments shows compensation of employees payments amounting to Kshs.2,776,973,006 which includes an amount of Kshs.775,043,366 in respect of basic salary of permanent employees. However, review of the Integrated Payroll and Personnel Database (IPPD) for the year ending 30 June, 2023 revealed that eighty-three (83) officers were drawing net salary less than a third of their monthly basic salary. This is contrary to Section 19(3) of the Employment Act, 2007 which provides that total deductions from salaries of employees shall not exceed two-thirds of the respective basic salaries.

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

3.4 Irregular Payment of Salaries Outside the Integrated Payroll and Personnel Database (IPPD)

The statement of receipts and payments reflects compensation of employees expenditure amount of Kshs.2,776,973,006. However, included in the balance is Kshs.80,108,526 processed and paid outside the prescribed Integrated Payroll Personnel Database (IPPD) system contrary to The National Treasury Circular No.13/2019 dated 28 August, 2019, which states that Integrated Payroll Personnel Database (IPPD) must support the allocation of personnel emoluments. No explanation was provided by Management for the use of the manual system

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

3.5 Lack Annual Recruitment Plan

Review of the human resource documents revealed that during the year under review, new staff members were recruited including two hundred and ten (210) interns, 1 director supply chain officer, twenty (20) ECDE Supervisors, and thirty (30) staff in department of agriculture which were not supported with recruitment plan. This is contrary to Human Resource Plans B.2 (1) which states that every Ministry/State Department shall prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans. The plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs. Further, supporting documents including the advertisement, selection panel recommended list and the recruitment plans were not provided for audit.

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

4. Acquisition of Assets

4.1. Non-Compliance with Public Finance Management Act, 2012

Review of the statement comparison of budget of budget and actual amounts – development reflects final budget of Kshs.2,582,512,372 in respect of development expenditure budget and actual comparable basis of Kshs.2,185,937,721. However, review of the IFMIS payment details in respect of development reveal payments amounts of Kshs.716,550,842, Kshs.87,975,956 and Kshs.3,689,420 totaling to Kshs.808,216,218 or 35% of the development budget in respect of transfers to other government entities largely for health facilities operations, domestic travel and subsistence allowance and Kenya School of Government trainings. These expenditures relate to recurrent expenditures reallocate from development accounts contrary to Section 43(1)(6) of the Public Finance Management Act, 2012 which states, inter alia, that accounting officers may not reallocate funds which are appropriated for recurrent/capital expenditure except to defray other recurrent/capital expenditure.

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

4.2. Procurement of Non – Current Assets from Non-Prequalified Firms

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.1,849,303,010 in respect of acquisition of assets. However, review of the supporting documents includes payments totaling to Kshs.82,625,7873 procured from non-prequalified suppliers/contractors for the year 2022-2023 contrary to Section 106 (1 and 2) of the Public Procurement and Asset Disposal Act, 2015.

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

4.3. Incomplete Refurbishment and Construction of Shops and Stalls at Liten Market

The statement of receipts and payments reflects acquisition of assets of an amount of Kshs.1,754,673,761 as disclosed in Note 9 to the financial statements which includes an amount of Kshs.574,327,451 in respect of construction and civil works which further includes Kshs.3,176,858 for refurbishment and construction of twenty-four (24) shops and stalls at Litein market by a local company. The contract was signed on 13 January 2022 at a contract sum of Kshs.9,475,064 without end date for the project. However, physical inspection on 8 November, 2023 revealed that only nineteen (19) shops out of twenty-four (24) shops were constructed as per bills of quantities due to limited space. Management did not provide any explanation on how they will make the good loss of the five (5) shops not constructed due to limited space. Further two (2) shops were incomplete with the following works still pending, roofing, plastering, flooring, doors and windows were not fixed, electrical works. The refurbishment to the already existing pit latrines was also not done at time of audit in November, 2023 against the bill of quantity.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.3,176,856 in respect of refurbishment and construction of twenty-four (24) shops/ stalls at Litein market could not be confirmed.

4.4. Delay in Construction of Modern Sondu Market

The statement of receipts and payments reflects acquisition of assets of an amount of Kshs.1,754,673,761 as disclosed in Note 9 to the financial statements which includes an amount of Kshs.574,327,451 in respect of construction and civil works which further includes an amount of Kshs.4,342,425 for the construction and completion of Morden Sondu Market. The contract agreement was signed on 12 June, 2019 at contract sum of Kshs.128,945,229 for a contract period of 52 weeks with effect of 14 August, 2019. Further, review of the supporting documents revealed that the contractor has been paid an accumulated amount of Kshs.100,442,289, however, physical inspection carried out on 8 November, 2023 revealed that the project was in completed despite the expiry of the date of the project having expired. The contractor was on site at the time of audit but the level of works that were going on were very minimal an indication that the project could may not be completed anytime soon. Further, an interview with the Management revealed that there has been a boundary dispute between the neighboring communities over the location of the Sondu Modern market and people have lost lives to that effect.

In the circumstances, the value for money and the expected benefits from the projects to the public may not be realized.

4.5. Delay in Construction of Modern Market in Kericho Town

The statement of receipts and payments reflects acquisition of assets of an amount of Kshs.1,754,673,761 as disclosed in Note 9 to the financial statements, which includes an amount of Kshs.574,327,451 in respect of construction and civil works which further includes Kshs.60,934,681 payments for the proposed construction of Modern Market in Kericho which commenced on 22 February, 2021 at contract sum of Kshs.234,970,538 and a completion date of 22 February, 2023. Further review of the interim payment certificates revealed that the contractor had been paid an accumulated amount of Kshs.159,501,390. However, physical inspection of the project on 8 November, 2023, revealed that the project was incomplete despite the expiry of the project duration and no document was provided for audit in respect of the extension of the project duration. Review of the inspection and acceptance report dated 1 December, 2022 revealed that the contractor was asked to review the work program to compensate for the time lost and ensure that works proceeds without interruption of absenteeism from site, an indication that the contractor had not been doing much to ensure that the project is completed within the stipulated time. In addition, the contractor was not on site.

In the circumstances, value for money and the expected benefits from the projects to the public may not be realized.

4.6. Tea Buying Center Constructed on Privately Owned Parcels of Land

The statement of receipts and payments reflects acquisition of an amount of Kshs.1,849,303,010 as disclosed in Note 9 to the financial statements, which includes an amount of Kshs.574,327,451 in respect of construction and civil works out of which Kshs.8,816,133 is in respect of the construction of three (3) tea buying centers at Chebole Kapsimotwet and Kipsiya/Chesagogo through the department of Agriculture, Livestock Development and Cooperative Development. Physical inspection conducted on 8 November, 2023 and interview with the local residents revealed that the parcels of land were donated by locals for the construction of the tea buying centers which were complete and not in use as at the time of inspection. However, land ownership documents title deeds, sale agreements, transfer agreements, land survey and valuation reports were not provided for audit review to confirm ownership of the land. The County Government of Kericho may be faced with the risk of losing the land in case of future claims in respect of the ownership and operations of such projects.

In the circumstances, the ownership of the parcels of lands could not be confirmed. The County Government of Kericho may be faced with risk of losing the land in case of future claims in respect of the ownership and operations of such projects.

5. Irregular Provision of Security Services

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects use of goods and services of an amount of Kshs.1,041,341,564 which includes

an amount of Kshs.113,411,535 in respect of other operating expenses out of which an amount of Kshs.2,415,584 is in respect of provision of security services. Further, review of the governance structure revealed that the County Government of Kericho has a directorate of enforcement officers employed on permanent and pensionable terms of service. However, the County engaged private security firm to provide the same security service at a total cost of Kshs.2,415,584 during the year under review.

In the circumstances, the accuracy and regularity of the payments of Kshs.2,415,584 in respect of provision of security services could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

1. Failure to Conduct Public Participation on 2022-2023 Budget

Review of the budget and budget process for the year under review revealed that there were no supporting documents including reports from open forums and public meetings, written submissions, online platforms, media reports of venues of the public participation, programs and dates of public participation were not provided for audit, contrary to Regulation 7(1) of Public Finance Management-County Government Regulations, 2015.

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

2. Lack of Information and Communication Technology (ICT) and Strategic Plan

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

In the circumstances, the County Executive's preparedness from possible disaster recovery was weak.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability continue 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 governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

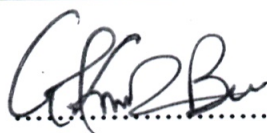
Nairobi

16 February, 2024

9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	6,502,537,922	5,916,211,733
Miscellaneous receipts	2	179,423,861	-
Total receipts		6,681,961,783	5,916,211,733
Payments			
Compensation of employees	3	2,776,973,006	2,624,354,948
Use of goods and services	4	1,041,341,564	943,770,780
Subsidies	5	-	-
Transfers to other government entities	6	815,691,599	964,999,169
Other grants and transfers	7	167,428,831	80,819,000
Social security benefits	8	22,016,261	162,703,533
Acquisition of assets	9	1,754,673,761	2,045,727,326
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	154,156,955	-
Total payments		6,732,281,977	6,822,374,756
Surplus/deficit*		(50,320,194)	(906,163,023)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/09/2023 and signed by:



Name: CPA Gilbert Bii
Chief Officer -Finance



Head of Accounting Unit
ICPAK M/No.9499

10. Statement of Assets and Liabilities as at 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	309,515,583	531,048,530
Cash balances	13B	-	-
Total cash and cash equivalents		309,515,583	531,048,530
Outstanding imprests and advances	14		-
Total financial assets		309,515,583	531,048,530
Financial liabilities			
Deposits and retentions	15	(91,646,566)	(43,744,098)
Net financial assets		217,869,017	487,304,433
Represented by			
Fund balance b/fwd.	16	268,189,212	1,198,696,002
Surplus/deficit for the year		(50,320,194)	(711,391,569)
Net financial position		217,869,017	487,304,433

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/09/2023 and signed by:



Name: Gilbert Bii
Chief Officer - Finance



Name: CPA George Kirer
Head of Accounting Services
ICPAK M/No.9499

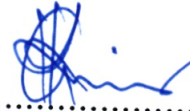
11. Statement of Cash Flows for the period ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	6,502,537,922	5,916,211,733
Miscellaneous receipts	2	179,423,861	-
Total receipts from operating income		6,681,961,783	5,916,211,733
Payments for operating expenses			
Compensation of employees	3	2,776,973,006	2,624,354,948
Use of goods and services	4	1,041,341,564	943,770,780
Subsidies	5	-	-
Transfers to other government entities	6	815,691,599	964,999,169
Other grants and transfers	7	167,428,831	80,819,000
Social security benefits	8	22,016,261	162,703,533
Finance costs, including loan interest	10	-	-
Other payments	12	154,156,955	-
Total payments for operating expenses		4,977,608,216	4,776,647,430
Net receipts/ (payments) from operations		1,704,353,566	1,139,564,303
Adjusted for:			
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	47,902,468.35	(46,974,812)
		47,902,468.35	
Net cash flow from operating activities		1,752,256,034.89	1,092,589,491
Cash flow from investing activities			
Acquisition of assets	9	1,754,673,761	2,045,727,326
Net cash flows from investing activities		(2,417,726.16)	(953,137,835)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		(2,417,726.16)	(953,137,835)
Net increase in cash and cash equivalents			
Cash and cash equivalents at beginning of the year	16	311,933,309	1,289,414,912
Cash and cash equivalents at end of the year	13	309,515,583	531,048,530

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/09/2023 and signed by:



.....
Name: CPA Gilbert Bii
Chief Officer Finance



.....
Name: CPA George Kirer
Head of Accounting Services
ICPAK M/NO.9499

County Government of Kericho
Kericho County Executive
For the year ended June 30 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th

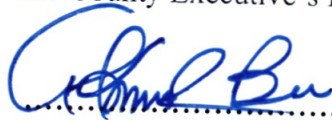
June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,867,320,264	427,341,149	7,474,085,274	6,502,537,922	792,123,491	89
Other receipts	179,423,861	-	179,423,861	179,423,861	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	
Total	7,046,744,125	427,341,149	7,474,085,274	6,681,961,783	792,123,491	89
Payments						
Compensation of employees	2,926,835,916	21,154,786	2,947,990,701	2,776,973,006	16,860,740	99
Use of goods and services	898,916,773	107,753,035	1,006,669,808	1,041,341,564	(34,671,756)	103
Subsidies	-	-	-	-	-	
Transfers to other government units	1,189,022,339	(142,163,887)	1,046,858,453	815,691,599	231,166,854	62
Other grants and transfers	194,748,540	77,680,291	272,428,831	167,428,831	105,000,000	100
Social security benefits	84,789,383	(53,427,249)	31,362,134	22,016,261	9,345,873	70
Acquisition of assets	1,752,431,174	416,344,173	2,168,775,347	1,754,673,761	319,472,338	85
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	

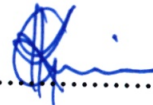
County Government of Kericho
 Kericho County Executive
 Annual Report and Financial Statements for the year ended June 30, 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Other payments	-	-	-	154,156,955	(154,156,955)	
Total	7,046,744,125	427,341,149	7,474,085,274	6,732,281,978	741,803,296	
Surplus/(Deficit)				(50,320,195)		

The County Executive's financial statements were approved on 30/09/2023 and signed by:



Name: CPA Gilbert Bii
 Chief Officer Finance



Name: CPA George Kirer
 Head of Accounting Services
 ICPAK Member Number: 9499

County Government of Kericho

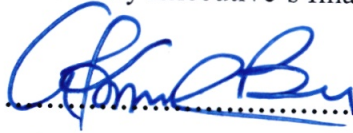
Kericho County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	5,515,164,500	(623,591,598)	4,891,572,902	4,533,467,987	358,104,915	93
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	
Total	5,515,164,500	(623,591,598)	4,891,572,902	4,533,467,987	358,104,915	93
Payments						
Compensation of employees	2,926,835,916	21,154,786	2,947,990,701	2,776,973,006	171,017,695	94
Use of goods and services	898,916,773	107,753,035	1,006,669,808	1,041,341,564	(34,671,756)	103
Subsidies	-	-	-	-	-	
Transfers to other government units	643,388,524	(130,388,524)	513,000,000	338,428,776	174,571,224	46
Other grants and transfers	194,748,540	77,680,291	272,428,831	167,428,831	105,000,000	100
Social security benefits	84,789,383	(53,427,249)	31,362,134	22,016,261	9,345,873	70
Acquisition of assets	766,485,364	(646,363,936)	120,121,428	45,998,863	74,122,565	38
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	154,156,955	(154,156,955)	
Total	5,515,164,500	(623,591,598)	4,891,572,902	4,546,344,256	345,228,646	93
Surplus/(deficit)				(12,876,269)		

The County Executive's financial statements were approved on 30/09 2023 and signed by



.....

Name: CPA Gilbert Bii
Chief Officer Finance



.....

Name: CPA George Kirer
Head of Accounting Services
ICPAK Member Number: 9499

County Government of Kericho

Kericho County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,352,155,764	1,050,932,747	2,403,088,511	1,969,069,935	434,018,576	82
Other receipts	179,423,861	-	179,423,861	179,423,861	-	100
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	
Total	1,531,579,625	1,050,932,747	2,582,512,372	2,148,493,796	434,018,576	
Payments						
Compensation of employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to other government units	545,633,815	(12,633,815)	533,000,000	477,262,823	55,737,177	90
Other grants and transfers	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	985,945,810	1,063,566,562	2,049,512,372	1,708,674,898	340,837,474	83
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Totals	1,531,579,625	1,050,932,747	2,582,512,372	2,185,937,721	396,574,651	
Surplus/(deficit)				(37,443,925)		

The County Executive's financial statements were approved on 30/09 2023 and signed by:



Name: CPA Gilbert Bii

Chief Officer Finance



Name: CPA George Kirer

Head of Accounting Services

ICPAK Member Number: 9499

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme/Sub-Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023	2023	2023	2023	2023
		Kshs	Kshs	Kshs	Kshs	Kshs
1				A	B	D=B/A*100
County Coordination Services	County Coordination Services	124,301,145	41,878,000	166,179,145	169,717,643	102
Public sector advisory services	Economic and Social Advisory Service	-		-	-	
		124,301,145	41,878,000	166,179,145	169,717,643	102
Administration, Planning and Support Services.	Administration Services.	349,157,064	571,659,248	920,816,312	825,600,003	90
Administration, Planning and Support Services.	Monitoring Budget Implementation and Reporting	38,097,235	1,270,150	39,367,385	39,344,031	100
Public Finance Management	Budget Formulation co-ordination and management	70,911,632	(2,890,701)	68,020,931	49,896,860	73
Audit Services	County Audit	13,225,639	(5,600,000)	7,625,639	7,625,639	100
		471,391,570	564,438,697	1,035,830,267	922,466,533	89

Programme/Sub-Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023	2023	2023	2023	2023
Policy, Strategy and Management of Agriculture	Development of Agricultural Policy, Legal & Regulatory framework.	31,048,359	18,612,894	49,661,253	45,058,557	91
Crop Development and Management	Agriculture Extension Services	526,906,021	(113,619,527)	413,286,494	357,926,349	87
Livestock Resource Management and Development	Livestock Disease Management and Control.	41,313,991	(25,325,700)	15,988,291	28,286,965	177
Livestock Resource Management and Development	Livestock Production and Extension Services	55,412,363	(86,020)	55,326,343	39,190,767	71
Fisheries development	Management and Development of Capture Fisheries	10,386,760	(2,032,587)	8,354,173	2,135,711	26
		665,067,494	41,878,000	542,616,554	472,598,349	87
Environment policy development and coordination	Planning Coordination Policy and Administrative Services	151,481,140	15,098,052	166,579,192	166,273,941	100

County Government of Kericho
Kericho County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

Programme/Sub-Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023	2023	2023	2023	2023
Water supply services	Rural Water Supply	303,844,666	48,002,588	351,847,254	308,707,869	88
		455,325,806	63,100,640	518,426,446	474,981,810	92
General Administration & planning services.	Policy Development and Administration	340,521,415	1,947,274	342,468,689	335,182,580	98
Basic Education	Early Childhood Development Education	339,716,728	(64,849,021)	274,867,707	201,514,339	73
Gender and Social Development	Social Welfare Services/Social Infrastructure Development	25,595,969	(8,500,000)	17,095,969	12,579,712	74
Youth development and empowerment services	Youth development (YP) Training	43,366,170	(4,366,170)	39,000,000	32,189,533	83
		749,200,282	(75,767,917)	673,432,365	581,466,164	86
Curative Health	Administration and Planning	1,793,267,318	(77,263,575)	1,716,003,743	1,503,353,069	88
Curative Health	Hospital(curative)Services	-	-	-	-	

Programme/Sub-Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023	2023	2023	2023	2023
Preventive and Promotive Health	Preventive Medicine and Promotive Health	1,242,164,061	91,453,244	1,333,617,305	1,250,909,648	94
		3,035,431,379	14,189,669	3,049,621,048	2,754,262,717	90
Administration and support services	General Administration and Planning	49,744,921	24,996,503	74,741,424	77,793,341	104
Housing Development and Human Resource	Housing Development	80,326,444	(3,660,180)	76,666,264	114,132,364	97
Land policy and planning	Development Planning and Land Reforms	62,046,821	(27,896,545)	34,150,276	34,088,225	100
Land policy and planning	Land Use Planning	6,102,443	3,896,545	9,998,988	5,858,348	59
		198,220,629	(2,663,677)	195,556,952	231,872,277	98
Transport Management and safety	General Administration Planning and Support Services	74,012,784	(2,203,497)	71,809,287	59,445,502	83
Infrastructure, Roads and Transport	Rehabilitation of Road	496,389,740	72,380,116	568,769,856	514,087,463	90

County Government of Kericho
Kericho County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

Programme/Sub-Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023	2023	2023	2023	2023
Infrastructure, Roads and Transport	Maintenance of Roads and Bridges/Periodic Maintenance	31,756,317	(24,550,000)	7,206,317	7,206,317	100
		602,158,841	45,626,619	647,785,460	580,739,283	90
Trade development and investment	Fair trade Practices and Consumer Protection (weight & measures)	81,891,069	(36,286,120)	45,604,949	39,105,503	86
Trade development and investment	Administrative and Support Services.	13,786,035	2,562,060	16,348,095	14,524,907	89
Cooperative development and management	Cooperative Advisory & Extension Services.	32,004,403	(29,807,901)	2,196,502	23,519,002	
Tourism development and marketing	Local Tourism Development.	7,000,000	(7,000,000)	-	-	
		134,681,507	(70,531,961)	64,149,546	77,149,412	87
Information & Communication Service	News and Information Services	54,336,604	33,492,231	87,828,835	77,417,510	88

*Nericho County Executive
Annual Report and Financial Statements for the year ended June 30, 2023*

Programme/Sub-Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023	2023	2023	2023	2023
Information & Communication Service	ICT and BPO development services	70,295,727	(65,929,557)	4,366,170	4,366,170	100
		124,632,331	(32,437,327)	92,195,005	81,783,680	89
Administration of Human Resources and Public Service	Establishment, Appointment, Discipline and Board Management.	56,512,544	959,345	57,471,889	61,929,772	108
		56,512,544	959,345	57,471,889	61,929,772	108
Administration of Human Resources and Public Service	General Administration, Planning and Support Services	304,768,062	(14,733,649)	290,034,413	267,914,955	92
Administration of Human Resources and Public Service	Human Resource Development	125,052,535	15,733,649	140,786,184	93,188,717	66
Sub Total		429,820,597	1,000,000	430,820,597	361,103,672	
Grand Total		7,046,744,125	-	7,474,085,274	6,770,071,312	

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Its totals should tie to the combined budget statement in number 12 above.)

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 91,646,566.35 compared to KShs 43,744,097.20 in prior period as indicated on note 13A.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

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

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer from the CRF

	2022/2023	2021/2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	924,086,589	1,061,059,713
Total exchequer releases for quarter 2	1,364,094,510	1,607,666,232
Total exchequer releases for quarter 3	647,563,504	1,061,059,713
Total exchequer releases for quarter 4	3,566,793,319	2,186,426,075
Total	6,502,537,922	5,916,211,733

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

2. Miscellaneous Receipts

	2022-2023	2021/22
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (<i>Specify</i>)	179,423,861	-
Total	179,423,861	-

(These are Funds from other Government Entities: Flocca, ASDAP II, KUSP, NAVCDP)

3. Compensation of Employees

	2022/2023	2021/22
Description	Kshs	Kshs
Basic salaries of permanent employees	940,930,090	984,941,864
Basic wages of temporary employees	775,043,366	406,733,411
Personal allowances paid as part of salary	980,891,024	1,232,479,272
Personal allowances paid as part of Reimbursements	432,000	200,400
Personal allowances paid as Salaries(Transfer and Entertainment Allowances	3,218,436	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes-NSSF	7,218,000	-
Employer contribution to compulsory national health insurance schemes	-	-
Employer Contribution to Pension Schemes	69,240,090	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,776,973,006	2,624,354,948

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022/2023	2021/22
Description	Kshs	Kshs
Utilities, supplies and services	26,027,972	41,341,690
Communication, supplies and services	1,185,490	3,889,708
Domestic travel and subsistence	189,228,477	223,798,735
Foreign travel and subsistence	4,375,945	5,337,671
Printing, advertising and information supplies & services	22,189,929	18,778,125
Rent and Rates	6,144,998	7,812,219
Training expenses	92,632,926	78,066,222
Hospitality supplies and services	91,363,754	54,332,545
Insurance costs	72,097,726	95,084,987
Specialized materials and services	310,912,592	223,384,153
Office and general supplies and services	24,698,126	29,932,920
Fuel, oil and lubricants	53,301,900	32,565,542
Other operating expenses (including bank charges)	113,411,535	96,196,423
Routine maintenance – vehicles and other transport equipment	21,252,328	30,036,820
Routine maintenance – other assets	12,517,866	3,213,020
Total	1,041,341,564	943,770,780

5. Subsidies

	2022/2023	2021/22
Description	Kshs	Kshs
Subsidies to Public Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2022/2023	2021/22
Description	Kshs	Kshs
LEVEL IV/V F.I.F AIE TRANSFERS	210,817,695	495,520,381
Level 2/3 F.I.F Transfers	-	122,728,924
Grants to Kericho Municipal Board	28,354,600	14,000,000
Grants to Litein Municipal Board	17,145,400	12,000,000
DANIDA	9,998,713	9,810,625
KUSP -UDG-Kericho Municipality	54,500,000	-
KUSP-UIG-kericho Municipality	2,339,914	-
THS-UHC(Transformative Health System)	76,190,016	17,550,215
Grants to Facilities not supported by DANIDA	12,600,000	9,600,000
Grant to Tililbei water (TILILWASCO)	12,000,000	25,000,000
Kericho County Climate Smart Agriculture Project	217,517,463	202,385,085
Capital grants to polytechnics	10,999,998	11,433,082
ASDSP II	40,179,011	26,922,068
User Fee Reimbursement	18,048,789	18,048,789
Emergency relief and refugee assistance	25,000,000	-
Kericho County staff Car Loan	20,000,000	-
Kericho County Mortgage Scheme	60,000,000	-
TOTAL	815,691,599	964,999,169

7. Other Grants and Transfers

	2022/2023	2021/22
Description	Kshs	Kshs
Kericho Bursary Fund	167,428,831.00	80,819,000.00
Total	167,428,831.00	80,819,000.00

8. Social Security Benefits

Description	2022-2023	2021/22
	Kshs	Kshs
Social Security Benefits	22,016,261.20	-
Employer Social Benefits		-
Government Pension and Retirement Benefits		
GRATUITY		7,286,209.90
NSSF		24,911,805.34
LAPFUND		11,263,200.00
LAPTRUST		88,099,724.20
Total	22,016,261.20	31,142,593.81
		162,703,533

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2022/2023	2021/22
	Kshs	Kshs
Construction of buildings	49,926,474	164,730,425
Refurbishment of buildings	13,058,417	53,476,680
Construction of roads	604,517,870	729,816,236
Construction and civil works	574,327,451	622,327,046
Water supplies and sewerage	289,537,055	243,638,175
Purchase of vehicles and other transport equipment	12,818,400	-
Purchase of household furniture and institutional equipment	1,449,320	1,061,379
Purchase of office furniture and general equipment	20,027,362	16,474,037
Purchase of specialized plant, equipment and machinery	89,211,504	101,130,315
Purchase of certified seeds, breeding stock and live animals	39,347,827	13,678,781
Research, studies, project preparation, design & supervision	33,423,100	21,803,449
Rehabilitation of civil works	-	54,652,572
Acquisition of strategic stocks and commodities	3,517,381	-
Acquisition of ICT Equipment's	23,511,600	22,938,231
Total acquisition of non- financial assets	1,754,673,761	2,045,727,326
Financial assets		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets	1,754,673,761	2,045,727,326

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2022/2023	2021/22
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

(Explain significant change from prior period)

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

	2022/2023	2021/22
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

(Explain significant change from prior period)

12. Other Payments

	2022/2023	2021/22
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments (specify/breakdown)	154,156,955	-
Total	154,156,955	-

This is amount was Deducted by KRA for Agency Notices

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022/2023 Kshs	2021/22 Kshs
CBK, Kericho County Development account- Kshs.	A/c no.1000171267	Development	897,759.30	88,654.80
CBK, Kericho County Recurrent account- Kshs.	A/c no.1000171308	Recurrent	7,885,625.70	13,287.00
CBK, Kericho County- Revenue Account- Kshs.	Account No 1000171677	Recurrent	6,572,036.65	712,317.60
CBK, Kericho County Deposit Account-Kshs.	A/c no.1000239678	Deposit	91,646,566.35	43,744,097.20
KCB, Kericho County revenue collection account-Kshs.	A/c no.1140754297	Recurrent	-	69,298.57
CBK, Kericho County Special Purpose account-Kshs.	A/c no.1000343567	Development	1,464,313.40	2,210,671.80
CBK, Kericho County Road Maintenance fuel levy fund Account- Kshs.	A/c no.1000360437	Development	924,513.95	8,916,435.15
CBK, Kericho County Climate Smart Agriculture account- Kshs.	A/c no.1000360445	Development	0.6	0.60
CBK, Kericho County Education Special Purpose account- Kshs.	A/c no.1000367938	Development	3,458,459.00	3,458,459.00
CBK, Kericho County Kenya Urban Support	A/c no.1000366408	Development	0.15	-

Program account(Development Grant)-Kshs.				
KCB,Kericho County salary Control account-Kshs.	A/c no.114960153	Recurrent	2,011,118.97	3,925,329.43
Equity ,Kericho County Donation Account-Kshs.	A/c no 280263407182	Recurrent	8,090.00	8,090.00
CBK,Kericho County Agricultural Sector Development support project account-Kshs.	A/c no.1000366397	Development	0.75	2,500,000.75
NBK,Kericho County Agricultural Sector Development support project account-Kshs.	A/c no.'01060205856700	Development	9,867,015.84	32,796,734.09
CBK,Kericho County Kenya Urban Institutional Grant Account -Kshs.	A/c no.1000389257	Recurrent	-	-
NBK,Kericho County Climate Smart Agriculture Project Account-Kshs.	A/c no. '0160205806100	Development	28,295,036.55	96,621,978.00
KCB,Kericho Municipality KUSP UDG Fund Account-Kshs.	A/c no. 1261527399	Development	-	195,542,885.26
KCB,Kericho County KUSP UIG fund Account-Kshs.	A/c no.1261527461	Development	-	98.80
CBK,KDSP Grant SPA account-Kshs.	A/c no. 1000439084	Development	68,287,519.40	112,931,041.25
CBK,Kericho County Health Operation Kshs.	A/c no. 1000521791	Development	0.55	3,949,715.55
CBK,Kericho County primary health care - Kshs.	A/c no.1000570188	Development	5,960,625.00	27,713.00

COOP BANK, Kericho County Health Emergency Account- Kshs.	A/c no.11411752085900	Recurrent	14,383.00	28,783.00
Health Facilities	Annex 10	Recurrent	-	12,146,441.49
Health Centres and Dispensaries	Annex 11	Recurrent	-	11,356,498.00
CBK, Kericho County National Agriculture Value Chain, Kshs.	A/c no.1000719408	Development	-	-
CBK, Kericho County National Agriculture Value Chain, Kshs.	A/c no.01020258910100	Development	67,192,729.00	-
CBK, Kericho County Climate Change Fund	A/c no. 1000541757	Development	15,029,789.05	-
Total			309,515,583	531,048,530.34

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date. *Balances of Ksh157,753,648 for Municipalities have been excluded since they are Self Reporting Entities.*

13 B Cash in Hand

	2022/2023	2021/22
	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:

	2022/2023	2021/22
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

14. Outstanding imprests and advances

Description	2022/2023	2021/22
	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	2022/2023	2021/22
Imprest	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022/2023		2021/22	
	Kshs		Kshs	
Deposits	91,646,566.00		43,744,097.65	
Retention Monies				
Total	91,646,566.00		43,744,097.65	
Ageing analysis for				
		% of the	Comparative	% of
Ageing analysis: (deposits and retentions)	Current FY	Total	FY	the
Under one year	53,414,293	58	43,744,097.65	%
1-2 years	38,232,273	42		%
2-3 years		%		%
Over 3 years		%		%
Total (tie to above total)	91,646,566.00	100%	43,744,097.65	

16. Fund Balance Brought Forward

	2022-2023	FY 2021/22FY
	Kshs	Kshs
Bank Accounts	311,933,309.00	1,289,414,912.00
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	(43,744,097.65)	(90,718,910.00)
Total	268,189,212.00	1,198,696,002.00

17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	*Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	531,048,530.34	(219,115,221)	311,933,309.34
Cash in Hand	-		-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	531,048,530.34	(219,115,221)	311,933,309.34

NOTES

Prior year amounts of kshs. 219,115,221 relates to closing bank balances for revenue collection account of ksh. 69,299 health facilities of ksh. 12,146,441 dispensaries and health centres of ksh.11.356,498 ,Kericho Municipality KUSP UDG of Ksh 195,542,885 and Kericho Municipality KUSP UIG fund of Ksh 98 ,which are now self-reporting entities hence their closing bank balances could not be included as part of cash and cash equivalents for county executive financial statements.

Notes to the Financial Statements (Continued)

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

	2022-2023	FY 2021/22FY
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

(Receivable as at 1st July for FY 2023 should be the same as receivable as at 30th June for the Previous FY)

19. Increase/ (Decrease) in Deposits and Retention

	2022-2023	FY 2021/22FY
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	43,744,097.65	90,718,910.00
Deposits and Retention as at 30 th June (B)	91,646,566.00	43,744,097.65
Increase/ (Decrease) in Deposits and Retentions C= B-A	(47,902,468.35)	46,974,812.35

(Payables as at 1st July for FY 2023 should be the same as Payable as at 30th June for the Previous FY)

20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2021/22FY	Additions for the year	Paid during the year	Balance c/f (2022-2023)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	83,046,870	49,607,258	73,344,044	59,310,084.85
Construction of Civil Works	247,699,970	210,855,664.46	188,173,233	270,382,401.46
Supply of Goods	66,420,736	19,599,385	62,805,287	23,214,834
Supply of Services	117,886,231	86,057,200	30,642,101	173,301,330
Total	515,953,810	366,119,507	354,964,665	526,208,650.84

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2021/22FY	Additions for the year	Paid during the year	Balance c/f (2022-2023)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2021/22FY	Additions for the year	Paid during the year	Balance c/f (2022-2023)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

Other Important Disclosures

4. External Assistance

	2022-2023	FY 2021/22FY
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	2022-2023	FY 2021/22FY
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

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

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022-2023	FY 2021/22FY
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

Other Important Disclosures

c) Classes of providers of external assistance

	2022-2023	FY 2021/22FY
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. The total here should tie to totals of note 4)

d) Non-monetary external assistance

	2022-2023	FY 2021/22FY
Description	Kshs	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 The totals here tie with line 3 of note 4).

Other Important Disclosures

e) Purpose and use of external assistance.

	2022-2023	FY 2021/22FY
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
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. (The total here should tie to the note 4 on external assistance)

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

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

	2022-2023	FY 2021/22FY
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

Other Important Disclosures

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

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

5.1 Classification by Source

	2022-2023	FY 2021/22FY
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

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

	2022-2023	FY 2021/22FY
Description	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

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2022-2023	FY 2021/22FY
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	88,724,333.74	
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	12,000,000	25,000,000
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	100,724,333	25,000,000
<u>Transfers From Related Parties</u>		
Transfers From the CRF	6,681,961,783	5,916,211,733
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties	6,681,961,783	5,916,211,733

Other Important Disclosures

7. Establishment of other County Government Entities

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

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

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 current financial year, amounts relating to leased medical equipment was **Kshs. 110,638,298** and **Kshs. 153,297,872** for the previous Financial year.

9. Contingent Liabilities

Contingent Liabilities	2022-2023	FY 2021/22FY
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

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)																																
1.	Inaccuracies in the Financial Statements Review of the financial statements presented for audit revealed the following anomalies; Variances Between the IFMIS Records and Financial Statements Comparison of the financial statements balances against IFMIS records revealed variances as detailed below:	The difference was due to payments made outside IPPD which include employees do not have PF Numbers and employer contribution towards the pension fund.																																		
1.1	<table><thead><tr><th>Description</th><th>Financial Statements Kshs.</th><th>IFMIS Records Kshs.</th><th>Variance Kshs.</th></tr></thead><tbody><tr><td>Total Payments</td><td>7,552,817,987</td><td>6,992,790,175</td><td>560,027,812</td></tr><tr><td>Basic Salaries</td><td>984,941,864</td><td>1,645,041,509</td><td>(660,099,645)</td></tr><tr><td>Casual Workers</td><td>-</td><td>1,446,920</td><td>(1,446,920)</td></tr><tr><td>Other Operating Expenses</td><td>96,936,053</td><td>23,506,060</td><td>73,429,993</td></tr><tr><td>Transfer to Other Government Entities</td><td>1,695,442,400</td><td>1,709,868,326</td><td>(14,425,926)</td></tr><tr><td>Transfers to Polytechnics</td><td>11,433,082</td><td>23,614,330</td><td>(12,181,248)</td></tr><tr><td>Utilities, supplies and services</td><td>41,341,690</td><td>59,505,094</td><td>(18,163,404)</td></tr></tbody></table> Management did not provide reconciliation of the two sets of figures. In the circumstances, the accuracy and completeness of the financial statements could not be confirmed	Description	Financial Statements Kshs.	IFMIS Records Kshs.	Variance Kshs.	Total Payments	7,552,817,987	6,992,790,175	560,027,812	Basic Salaries	984,941,864	1,645,041,509	(660,099,645)	Casual Workers	-	1,446,920	(1,446,920)	Other Operating Expenses	96,936,053	23,506,060	73,429,993	Transfer to Other Government Entities	1,695,442,400	1,709,868,326	(14,425,926)	Transfers to Polytechnics	11,433,082	23,614,330	(12,181,248)	Utilities, supplies and services	41,341,690	59,505,094	(18,163,404)	The Variances under other operating expenses, transfer to other government entities, transfer to polytechnics and utilities, supplies were voided payments due to non-payment at the end of financial year, double invoicing, inadequate budget provision after supplementary reallocation of funds.		
Description	Financial Statements Kshs.	IFMIS Records Kshs.	Variance Kshs.																																	
Total Payments	7,552,817,987	6,992,790,175	560,027,812																																	
Basic Salaries	984,941,864	1,645,041,509	(660,099,645)																																	
Casual Workers	-	1,446,920	(1,446,920)																																	
Other Operating Expenses	96,936,053	23,506,060	73,429,993																																	
Transfer to Other Government Entities	1,695,442,400	1,709,868,326	(14,425,926)																																	
Transfers to Polytechnics	11,433,082	23,614,330	(12,181,248)																																	
Utilities, supplies and services	41,341,690	59,505,094	(18,163,404)																																	
1.2	Unreconciled Own Generated Revenue The statement of receipts and payments reflects County own generated revenue of Kshs. 693,663,276 while the County Revenue Fund financial statements reflects own source revenue of Kshs. 562,828,005 resulting in an unreconciled variance of Kshs.130,830,271.	The management noted the discrepancies and the same addressed in the revised county revenue fund financial statements. See attached copy amended CRF financial statement	Resolved																																	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and completeness of own generated revenue of Kshs. 693,663,276 could not be confirmed.			
1.3	Unsupported Pending Payables Balance Note 3 of other important disclosure reflects nil other pending payables. However, the balance as at 30 June, 2021 was Kshs. 21,500,000 and there was no additions or payments during the year. In the circumstances, the accuracy of the other pending bills nil balance could not be confirmed.	The management acknowledges the pending bills as stated above. The analysis of disclosed pending bills for both financial year 2020/2021 and FY 2021/22 were shown as disclosures in the financial statements for the respective periods and the same were verified by the Auditors during audit exercise. Error noted and Corrected in the Final Financial Statement. Additionally, the auditor will review the pending bills in the successive year to confirm the same.	Resolved	
2.	Compensation of Employees The statement of receipts and payments reflects compensation of employees expenditure of Kshs.2,624,354,948 , which as disclosed in Note 11 to the financial statements includes an amount of Kshs.984,941,864 in respect of basic pay for permanent employees, and Kshs.406,733,411 in respect of basic pay for temporary employees. The payments for the permanent employees and the temporary employees in the current year compared to prior year was a decrease of Kshs.402,749,387 for permanent employees and an increase of Kshs.376,751,668 for temporary employees. No explanation was provided by Management of the variances in the two basic pays without corresponding changes in the number of staff under each payroll. In addition, salaries amounting to Kshs.535,996,742 were paid outside of the IPPD. Although Management has explained that payments outside of the IPPD was occasioned by lack of personal numbers for the employees, no explanation was provided for the delay obtaining personal numbers. In the circumstances, the completeness and accuracy of the compensation expenditure, totalling to Kshs.2,624,354,948 could not be confirmed	The variance of Kshs. 402, 749,387 and (Kshs. 376,751,668) in respect of permanent and temporary employees was due to consolidation of the two in FY 2020/2021 in similar code.(misclassification). Subsequently, in the financial year under review the permanent and temporary allocations were expensed under different budget item codes The management acknowledges that some staff were paid outside IPPD system. this was because the staff had not been allocated the payroll numbers. However, the management had communicated with the directorate of personnel management concerning the same. Additionally, from July 2021, 2,040 staff have been issued with personally numbers	Resolved	
3.	Use of Goods and Services		Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.1	The statement of receipt and payments reflects use of goods and services expenditure of Kshs. 943,770,780 and as disclosed in Note 12 to the financial statements. Review of records revealed the following unsatisfactory matters: Unsupported Domestic Travel, Subsistence Allowance and Other Operating Expenses Note 12 to the financial statements reflects domestic travel and subsistence allowances expenditure of Kshs. 223,798,735 and other operating expenses of Kshs. 92,936,053. Included in the expenditure are payments amounting to Kshs. 240,043,495 paid to one hundred and six (106) members of staff for local travel and subsistence. Although Management has explained that these are single imprests issued to officers for further disbursement to other officers and non-officers on official duty, the amounts disbursed to staff were not adequately supported. Further, Management paid an amount of Kshs. 25,161,661 to 161 staff members between 22 June, 2022 and 30 June, 2022. However, details of the activities undertaken and the dates of the activities were not provided. Although management explains that the amount paid was not an imprest, and were claims as at year end, no documentary evidence was provided to confirm the nature of the claim. In the circumstance, the validity, completeness and accuracy of the domestic travel and subsistence allowance and other operating expenses amounting to Kshs. 118,097,714 could not be confirmed.	The increase in daily subsistence allowance and other operating expenditure was as a result of budget re-allocation in the supplementary budget on the expenditure items. In addition, part of daily subsistence allowance paid to various staff were imprest/ payments paid on behalf of others especially staff without payroll numbers, non-staff paid during public participation, non-state actors in various committees who could not be paid directly. Further, all imprests are surrendered as at 30th June 2022		
3.2	Training Expenses Note 12 to the financial statements reflects training expenses of Kshs. 78,066,222. Review of records revealed payments amounting to Kshs. 7,607,778 not related to training were charged to the training expense item. In addition, the details of trainings carried out procurement records and activities work plan were not provided for audit. In the circumstances, the completeness and accuracy of the expenditure on training amounting to Kshs. 78,066,222 could not be confirmed.	The increase in Training expenditure was due to increase in budgetary allocation during the year under review and Kenya Devolution Support Programme which also had training expenditure items. It is true there were errors in the description of sub-items in the ledgers as pointed out by the auditor. Consequently, the ledgers have been amended accordingly and submitted for audit verification.	Resolved	
3.3	Hospitality Supplies and Services Note 12 to the financial statements reflects an amount of Kshs. 54,332,545 incurred on hospitality supplies and services. Included in the expenditure is an amount of Kshs. 1,835,000 paid to the Council of Governors and an amount of Kshs. 11,624,964 paid	Payments made to COG were in relation to participants attending Devolution conferences as registration fees and not a subscription to Council	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	to some officers for entertainment during the year. However, no documentation or explanation was provided to support the payments. In the circumstances, the propriety and accuracy of the expenditure on hospitality supplies and services cannot be confirmed.	of governors. (EOG5). The funding was distributed among the departments that had attendees for devolution conference as participation fees which are paid on activity basis to enable county officials to attend the conference.		
3.4	Unsupported Internet Connectivity Note 12 to the financial statements reflect an amount of Kshs.943,770,780 relating to use of goods and services. Review of documents provided revealed that the department of Information, Communication Technology and E –Government spent Kshs.3,498,373 on procurement of internet connection and services. However, Management did not provide procurement records, including requisition from the user department, tender documents, tender evaluation reports, inspection and acceptance report and local service order to the supplier for audit review . In the circumstances, the accuracy and completeness of the expenditure on internet connectivity of Kshs.3,498,373 could not be confirmed	The records on procurement including requisitions and all tender documents have been provided for audit review and verification	Resolved	
4	Unsupported Transfers to Other Government Entities The statement of receipts and payments reflects transfers to other Government entities of Kshs. 1,695,442,400 and as disclosed under Note 14 to the financial statements. Review of the expenditure records under the item revealed the following anomalies; i. Included in the expenditure is an amount of Kshs. 122,728,924 transferred to level 2 and level 3 hospitals which was incurred on procurement of drugs and other specialised materials on behalf of the health centres. However, no confirmation of receipt of the said drugs and specialised materials by the health centres was provided. Further, the amount includes transfers to seven hospitals totalling Kshs .495,528,381, which vary with the amounts disclosed in the respective hospitals' financial statements provided for audit as detailed below:	The amount of Kshs. 122,728,924 relates to payments of pharmaceuticals and non-pharmaceuticals to level 2 and 3 health facilities which were procured centrally by Health department. The payments were effected to rescue services provided by the county government and being offered by the hospitals. The Kshs. 495,528,381 reflected in the financial statements are the actual expenditure incurred by the hospitals and not the revenue or transfers. The variance of Kshs. 11,807,512 was paid directly on behalf of the hospitals to suppliers for utilities like Kenya Power. The payment was done to rescue services which may have stalled due to non-provision of utilities by service providers.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor					Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Details	Balance as per the County Government Financial Statements Kshs.	Balance as per the Hospital Financial Statements Kshs.	Difference Kshs			
	1	Kericho Referral Hospital	237,086,912	-	237,086,912			
	2	Sigowet Sub-County Hospital	40,818,870	6,872,018	33,946,652			
	3	Kipkelion Sub-County Hospital	4,638,961	-	4,638,961			
	4	Roret Sub-County Hospital	12,817,385	-	12,817,385			
	5	Kapkatet County Hospital	137,340,404	-	137,340,404			
	6	Londiani Sub-County Hospital	44,738,722	1,935,494	42,803,228			
	7	Fort Ternan Level 4 Hospital	18,079,127	3,000,000	15,079,127			
		Total	495,528,381	11,807,512	483,720,869			
	Although, Management has explained that the amounts described as transfers to hospitals relate to procurements made on behalf these hospitals no acknowledgements of receipts from the hospitals were provided.							

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	ii. In addition, the balance includes amount of Kshs.17,550,215 in respect of transfers to Transformative Healthy System (THS) for Universal Care Project to support Universal Health Care (UHC) while IFMIS records reflects total transfers to the project of Kshs.72,195,151. No reconciliation has been provided for the variance of Kshs.54,644,936 between the financial statements and IFMIS records. iii. The balance also includes an amount of Kshs.11,807,165 relating to capital grants to polytechnics. However, review of IFMIS records reflects that an amount of Kshs.23,614,330 was transferred to these polytechnics. This results in an variance of Kshs.11,807,165. Although Management has explained that this arose due to an error in the IFMIS records, it is not clear whether the error was corrected. Further, no accountability documents from these polytechnics have been presented to support how the funds were used. iv. Included in the transfers to other government entities are payments totalling Kshs.375,243,786. Review of IFMIS records revealed the payments were made to suppliers and staff irregularly charged to the transfers to other government entities item. v. The statement of financial performance reflects nil transfers to the County's Emergency Fund. However, IFMIS payment records indicate that the County transferred funds amounting to Kshs.78,200,013 to the County Emergency Fund. The variance has not been explained or reconciled. In the circumstances, the accuracy and completeness of transfers to other government entities amounting to Kshs.1,695,442,400 could not be confirmed.			
5	Unsupported Accounts Payables – Retentions Note 23 to the financial statements reflects a Nil balance in respect to retentions. Review of records provided by Management indicated that Kericho County Executive signed contracts with contractors for various projects out of which retention totalling to Kshs.103,427,224 was deducted. In addition, an amount of Kshs.48,853,468 in respect of retentions was paid to the contractors during the year under review. However, no outstanding amounts were disclosed in the financial statements. Further, supporting records such as deposit registers, cash book, bank statement and deposit register were not provided for audit review.	The management keeps records on retention account and documents such as like cashbook, reconciliations are maintained. Further disclosure of retention deposit were disclosed under note 23 on line of deposits.	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, it was not possible to confirm the accuracy, validity and completeness of the nil retentions reported in the financial statements			
6.	Variance Between the LPO Amount and Invoice Amount The statement of receipts and payments reflects total payments amounting to Kshs.7,552,817,987. An analysis of the LPOs/LSOs processed in IFMIS against the invoices generated revealed that included in the expenditure are twenty (20) invoices amounting to Kshs.14,309,270 that were billed, however, the amount was greater than the LPOs/LSOs amount all totalling to Kshs.8,968,734 resulting to overbilling of Kshs.5,340,536. In the circumstances, the accuracy of expenditure amounting to Kshs. 14,309,270 could not be confirmed.	The invoice amount is normally matched with the LSO amount and the system accepts /Validates ONLY when the invoice amount and LSO amount are the same. Hence no occasion of variance in Invoice and LSO amount. Furthermore, LSO's are generated from more than one budget line that totals the invoiced amount	Resolved	
1.	Other Matter Budgetary Control and Performance The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.8,404,004,168 and Kshs.6,841,426,418 respectively resulting to an under-funding of Kshs.1,562,577,750 or 19% of the budget. Similarly, the County Executive spent Kshs.7,552,817,987 against an approved budget of Kshs.8,404,004,168 resulting to an under-expenditure of Kshs.851,186,181 or 10% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.	Under expenditure on use of goods and services, Other grants and transfers and Acquisition of Assets was due to late disbursement of funds by the National Treasury to County Government although the National Treasury had communicated	Unresolved	
2.	Delay in Disbursement of Exchequer Releases The statement of receipts and payments reflects exchequer releases totalling Kshs. 5,916,211,733 as further disclosed in Note 1 to the financial statements. However, exchequer releases totalling Kshs.531,465,463 was received into the County Revenue Fund bank account from the National Treasury in July, 2022 after the end of the financial year. The delayed receipt of the exchequer releases delayed implementation of the County Executive's projects and activities for the year under review.	It's true the part of the exchequer releases in the period under review were in the month of July. The county is striving to engage The National Treasury and other stakeholders so that excheques releases are received in good time for service delivery.	unresolved	
1.	Basis for Conclusion Budget Allocation to the County Assembly	The management agrees with the auditors' observation. however, the county assembly allocation	unresolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	During the year, the County Assembly of Kericho had an approved budget of Kshs. 747,795,857 which was equivalent to 8.8 % of the total revenue of the County Government of Kshs.8,404,004,168. This is contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent of the total revenue of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower. In the circumstances, Management was in breach of the law.	is determined by the county revenue allocation Act.		
1.	1. Compensation of Employees		Resolved	N/A
1.1	1.1 Non-Compliance with Law on Ethnic Composition Review of the payroll for the month of June, 2022 revealed that the County executive had 2530 permanent employees out of whom 2280 or approximately 90% were from the local dominant community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its staff from the same ethnic community. In the circumstances, Management was in breach of the law.	The county government of Kericho inherited most of the staff from the defunct local authority who were the dominant community of Kericho county. The county government through the county public service board is working to absorb the minority communities in to the public service.		
2.2	Non-Compliance with the One Third of Basic Salary Rule Review of the County Executive Payroll revealed that, sixty-five (65) employees in the month of June, 2022 earned a net salary of less than a third (1/3) of their basic salary. This is contrary to Section C.1(3) of the County Public Service Human Resource Manual, 2013 and Section 19(3) of the Employment Act, 2007. The Management has not Provided an explanation for the failure to comply with the policy. This may expose the staff to pecuniary embarrassment. In the circumstances, Management was in breach of the law.	The management has contacted the affected officers and deductions have been restructured as agreed as per the attached letters of commitments from the staff. (Annex 4.2.)	Resolved	N/A
2.3	Non-Compliance with the Law on Fiscal Responsibility - Wage Bill The statements of receipts and payments reflects compensation of employees and social security benefits expenditure of Kshs. 2,624,354,948 and Kshs. 162,703,533 respectively all amounting to	The management has consulted with the SRC regarding the auditor's observation, the action that the county has undertaken are as follows:	unresolved	

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)
	Kshs.2,787,058,481 representing 41% of the total receipts of Kshs.6,841,426,418. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 Consequently, Management was in breach of the law.	1)Management of the recruitment, filling and creation of position. 2)Increase and optimize collection of own source revenues 3)Implementation of succession plan 4)Performance management.		
3.	Unconfirmed Utilization of Leased Medical Equipment Note 9 to the financial statements on other important disclosures notes to the financial statements reflects an amount Kshs. 153,297,872 in respect of leasing of medical equipment and which was deducted at source. However, no records detailing their location, the working status of the equipment and the utilization report were provided for audit review. In the circumstances, it was not possible to confirm the if the public obtained value for money on the leased medical equipment.	The management can confirm the receipt x ray equipment leased are in use at Kericho county referral hospital. Further, its payments are deducted at source thus exchequer releases are less the lease amount as agreed by the National Government and the counties	unresolved	
4.	Legal Expenditure Note 12 to the financial statements reflects an amount of Kshs. 96,196,423 relating to other operating expenses, which includes an amount of Kshs. 12,893,100 spent on legal fees. Review of case files and payments revealed that the amount was paid to various law firms for provision of legal services reported to have been provided to the County Executive. However, the amount paid could not be agreed with the approved rates in Schedule 6 of the Advocates Remuneration Order, 2014, which sets out the fees for instructions in suits. In the circumstances, the public may not have obtained value for money on the resources amounting to Kshs.12,893,100 spent in the year on legal.	The amounts have now been reconciled with the approved rates in Schedule 6 of the Advocates Remuneration Order, 2014 further the court case files are available for audit verification. Annex 4.3	Resolved	N/A

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5	In-complete Works at Kapkatet Sub-County Hospital The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.2,045,727,326 and as disclosed under Note 17 to the financial statements. The expenditure includes an amount of Kshs.164,730,425 incurred on construction of buildings out of which a payment of Kshs.6,966,606 was in respect of construction of a medical store at Kapkatet Sub-County Hospital. Physical verification of the project in the month of November, 2022 revealed that various works had not been completed as provided for in the bill of quantities yet they had been paid for. The incomplete works include supply and fixing of 420x460mm wash hand basin, fixing the terrazzo floor, shelves, ceiling of fridge area, plumbing works and electrical works. In addition, construction of the ram, loading area, access road with a gate and walk ways leading to work areas had not been completed yet they had already been paid for. No explanation from Management on the measures taken to ensure the contractor completes the outstanding works as per terms of contract was provided. In the circumstances, the stakeholders may not obtain value for their resources in this project.	MECHANICAL WORKS This cost were partially paid since only piping works were done and the other cost of this works had been utilized for the introduction of the second beam Via instruction dated 5th May 2021 for the introductions of the second Beam. Annex 3.10.1(a) (Site Instructions) Terrazzo Floor, Shelves, Fridge Area Ceiling and Tilling, Electrical works The above works has not been paid since most of the money were utilized via instructions given by the PIT members and site instructions dated 16/08/2022. It was noted that the steel roof structure members and the roofing Iron sheets was noted to have been under measured in the Bill of quantities that was used during Tendering and it was necessary to complete this roofing part before any other part of the building is done. This necessitated the contractor to be instructed to utilize the cost of Terrazzo, Electrical cost and part of mechanical cost to cover this underestimated cost of the Roofing. Annex 3.10.1(a) (Site Instructions) 3. In additional ,phase II Works involving the following had not commenced; - o Ram - o Loading area - o Access road with a gate - o Covered Walk ways leading to work areas. The bill of quantities had been produced and a waiting the procurement process. Annex 3.10.1 (Bill of Quantities)	Resolved	N/A
6.	Construction of Surgical Ward at Roret Hospital Note 17 to the financial statements reflects construction of buildings expenditure of Kshs. 164,730,425 out of which a payment of Kshs.3,902,795 was towards a contract awarded to a firm at a contract sum of Kshs.7,805,790 for the proposed construction of surgical ward at Roret Hospital. Review of expenditure records and physical verification carried out in the month of November, 2022, revealed the following unsatisfactory matters.	Aprovisiona land Primecost of Kshs. 300,000 provided for ascontingencies and change of roof cover from gauge 28 to gauge 30. This was utilized based on the Engineers' site instruction to do mass excavations at the site and load away the surplus of excavated materials.	Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	i. A provisional and prime cost of Kshs.300,000 provided for as contingencies was not supported with a bill of quantities and utilization was not based on the engineers' site instructions. ii. Manholes cover and frames were not done. In addition, there was no septic tank in place for use by the occupants of the new building. iii. The bill of quantities approved box profile sheets of gauge 28 which are pre-painted while roofing was done using 30-gauge iron sheets and not 28-gauge iron sheets as per the Bills of Quantities. In the circumstances, the county Government may not have obtained value for money in respect of Kshs.3,902,790 paid to the firm.	The decision was necessitated by the steep topography with average depth of 2 metres. The action brought huge variance in volume from 114CM in BQ to 1030CM on site. Annex 3.10.2 (Site Instructions) Despite the utilization of the contingency there was further deficit cost on mass excavation and carting away of surplus. The contractor was therefore advised to use gauge 30 roof cover. Annex 3.10.2 (Site Instructions) Contingencies for electrical works of Kshs20,000 Roret sub county hospital users requested: that the contractor creates a door to connect the two wards though it was not in the BQ. The contractor was advised to recover cost from the contingency on electrical works for demolition and installation of a flush door. That the contractor introduces dwarf wall internally. This too was not in the BQ but was very necessary and had cost implication. To recover the cost, the contractor was advised to utilize the balance from the variation done on the roof cover. Annex 3.10.2 (Site Instructions) Septic tank construction. 90,000 Litres capacity septic tank for Roret Hospital is already in the 2022/2023 budget. The entire sewerage line for the hospital including the surgical ward shall be connected to the said septic tank. Attached is the unbundled development budget for FY 2022/23		
7.	Pending Bills		Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	As disclosed in Annex 2 to the financial statements, the County had pending bills amounting to Kshs.515,053,809 as at 30 June, 2022 which is an increase of Kshs.78,526,329 compared to Kshs. 467,619,691 as at 30 June, 2021. However, according to the supporting schedule provided, some of the pending bills have been outstanding since 2017 and only an amount totaling Kshs.16,893,689 was paid during the year under review. No reason has been provided for failure to settle the pending bills. This is contrary to Regulation 41(2) of Public Finance management (County Government) Regulations, 2015 which states that pending bills are to form the first charge to the subsequent period budget.	The management concurs with the auditors' view; however, the management has taken measures towards the payment of pending bills so that they are paid first before engaging on new projects		
	In the circumstances, Management was in breach of law.	Additionally, the auditor in successive year will carryout an review to ascertain and confirm the same.		
8.	Implementation of E-procurement System During the period 2021/2022, the County Government tendered for supply of goods, works and services. However, the procurement department did not provide for audit a report on tenders awarded on the e-procurement system. In the circumstances, value for money may not be realised fully in the use of the e-procurement and that Management was in breach of law.	The county processes the procurement on the IFMIS e-procurement platform. examples is approved system requisition and also The county posts the tenders on the public procurement information portal(tenders.go.ke) as part of the legal requirement.	Resolved	N/A
9.	Unserviceable Vehicles Review of the motor vehicles registers revealed that sixty-eight (68) motor vehicles and twenty-three (23) motorcycles with an undetermined value were grounded due to various mechanical defects. In addition, there was no indication of whether there were plans to repair or dispose the unserviceable vehicles. In the circumstances, the County Government did not obtain value from the unserviceable vehicles.	The county is in process of establishing assets and disposal committee.	unresolved	N/A
10	Failure to Construct Governor and Deputy Governor's Houses The County Government of Kericho was required to allocate funds and prioritize construction of houses for the Governor and Deputy Governor on public land in accordance with the specifications therein, before the stated deadline. However, at the	The department has adhere to the guidelines provided by SRC which gave a grace period for provision of rent for official residences up to and	unresolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	time of audit in August, 2022, the County Government of Kericho had not constructed the Governor's and Deputy Governor's houses. In addition, a review of the development budget for the financial years 2019/2020, 2020/2021 and 2021/2022 financial years revealed that there were no budgetary provisions for the construction of Governor's and the Deputy Governor's houses. In the circumstances, Management was in breach of the SRC Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) of 20 May, 2019 and is likely to continue incurring expenditure on house rent for the Governor and his deputy contrary to the SRC circular.	including 30th June 2022- SRC circular dated 14th August 2020 annex3.4.1(a) In the past financial years, Construction of Governor's residence has been budgeted for in Department of Lands, Housing & Physical Planning (Ref County's Development Budget). However, it has been a challenge to execute due to procurement challenges conveying procedures related to land and therefore has always remained as balance in the county budget. Necessary procedures and process between land department, national land commission and other stakeholders is ongoing.		
11.	Irregular Expenditure on Workshops and Retreats Review of expenditure records revealed an expenditure totaling Kshs.3,741,750 was incurred on accommodation allowances and conference facilities for workshops to review CEC minutes in Kisumu; consultative meeting on budget in Mombasa and an ad hoc committee meeting in Nairobi that was discussing the collapse of an apartment building called TEBS View apartment that had collapsed in Kericho. This is contrary to Treasury Circular No.20/2015, Ref.No.ES 1/3 "J" (79) of 4/11/2015 paragraph 12 on workshops and retreats which requires that all workshops and retreats with majority participants drawn from one duty station, be held within the precincts of the duty station. In the circumstances, Management was in breach of The National Treasury guidelines	Its true the stated expenditure was incurred for accommodation allowance for county staff and appointed persons. Reasons being the nature of activities were sensitive and confidential which required a quite and serene environment for the activities to be accomplished.	unresolved	
12.	Irregular Funding of Council of Governors During the year under review, the County Executive spent Kshs.943,770,780 in respect of use of goods and services for the year ended 30 June, 2022 which includes Kshs.2,839,500 relating to a transfer the Council of Governors. Although Management has	Payments made to COG were in relation to participants attending Devolution conferences as registration fees. Further the county was guided by the resolution of the council of governor.	unresolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	explained that the amount paid was to cater for participants attending devolution conferences as registration fees, the expenditure was incurred in contravention of Section 37 of the Intergovernmental Relations Act, 2012 which stipulates that the Council's budget shall be provided for in the annual estimates of the revenue and expenditure of the National Government. In the circumstances, the County Executive was in breach of the law.			
13.	In complete Summary of Non-Current Asset Register Annex 3 to the financial statements on summary of non-current assets register reflects assets balance as at 30 June, 2022 of Kshs.13,711,527,134 which comprise of historical cost balance brought forward from 2020/2021 of Kshs.11,665,138,928 and additions during the year amounting to Kshs.2,045,727,326. However, audit review of the asset register maintained revealed that land valued at Kshs.122,476,000 and buildings and structures valued at Kshs.3,259,172,269 were excluded. In addition, the non-current assets balance of Kshs.13,711,527,134 as at 30 June, 2022 as disclosed in the summary of non-current assets register is reported to include non-current assets inherited from the defunct local authorities. However, no documentary evidence was provided for audit confirming the existence and valuation of these assets as the exercise has not been finalized by the entities assigned the responsibility. The Management was therefore in breach of the law.	The management has noted the auditors' recommendation and ready to implement in order to maintain an accurate and up-to-date register. Additionally, guideline has been issued by intergovernmental technical relation committee on the valuation of the identified and validated assets and the process is currently ongoing.	Not resolved	

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County Executive Committee Member – Finance and Economic Planning

Date

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Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 2023	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	870,582,583	1,288,650,852	627,313,493	3,576,043,332	6,362,590,260
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	5,960,625	5,960,625
World Bank – THUSCP	-	75,443,658	-	-	75,443,658
Kenya Urban Support Programme	-	-	-	2,339,915	2,339,915
Education SPA (Youth Polytechnics)			10,999,998		10,999,998
Agriculture Sector Development Support Project (ASDSP)	-	-	9,250,013	-	9,250,013
Kenya Climate Smart Agriculture Project (KCSAP)	53,504,006	-	72,680,579	-	126,184,585
National Agriculture Value Chain Programme	-	-	-	67,192,729	67,192,729
Financing Locally-Led Climate Action (FLLoCCA)	-	-		22,000,000	22,000,000
Total	924,086,589	1,364,094,510	720,244,083	3,673,536,601	6,681,961,783

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

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	INVOICE NO	Invoice date	Certificate No.	Certificate Date	LPO No.	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
									a	b	c	d=a+b-c	
Construction Of Buildings													
1	Greyscale Engineers Ltd	30/06/2020	Construction of Nyambolosa ECDE Toilet	773,762	056			814	773,762	-	-	773,762.00	Complete
2	Chepchupo Investment	25/4/2023	Construction of a 3-Door pit latrine at sumeyon	599,880					-	599,880	-	599,880.00	Complete
3	Betbim General Construction	25/4/2023	Construction of ECDE Classroom at Chepkoiyo	1,598,865	028			812	-	1,598,865	-	1,598,865.00	Complete
4	Maluke Limited	28/3/2023	Construction of ECDE Classroom at Tirirab Eito	1,479,410	063			805	-	1,479,410	-	1,479,410.00	Complete
5	Ejepla Company Limited	5/5/2023	Construction of Administration block at Chepseon Vocational	4,899,080	001			810	-	4,899,080	-	4,899,080.00	Complete
6	Jepchir Holdings Limited	28/3/2023	Construction of ECDE Classroom at Cheppkongony	1,484,335					-	1,484,335	-	1,484,335.00	Complete
7	Shilsbrars Holdings Limited	25/4/2023	Construction of ECDE Classroom at Kapsilangwa	1,514,032					-	1,514,032	-	1,514,032.00	Complete
8	Freyber Company Limited	28/3/2023	Construction of ECDE Classroom at Kipkeiyo	1,426,070	099			813	-	1,426,070	-	1,426,070.00	Complete
9	Regec Suppliers and Services Ltd	25/4/2023	Construction of 3-door pit Latrine at Kaptirbet	596,200	004			807	-	596,200	-	596,200.00	Complete

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10	Soinah Investment Limited	25/4/2023	Construction of 3-door pit Latrine at Cheplel	596,060	017					809	-	596,060	-	596,060.00	Complete
11	Lohaso Group Limited	25/4/2023	Construction of ECDE Classroom at Leberer	1,473,900							-	1,473,900	-	1,473,900.00	Complete
12	Charlogen Limited	28/3/2023	Construction of 3-door pit latrine at Lalwat	590,170	039					811	-	590,170	-	590,170.00	Complete
13	Whitemax Limited	25/4/2023	Construction of ECDE Classroom at Kanwogo	1,499,210	0223					816	-	1,499,210	-	1,499,210.00	Complete
14	Deketi Company Limited	28/3/2023	Construction of ECDE Classroom at Cheplel	1,550,000							-	1,550,000	-	1,550,000.00	Complete
15	Nenho Engineering Company Ltd	25/4/2023	Construction of 3-door pit Latrine at Sorget	578,140							-	578,140	-	578,140.00	Complete
16	Gateways Experts Services	28/3/2023	Construction of 3-door pit Latrine at Kaplemeiywet	658,048	085					808	-	658,048	-	658,048.00	Complete
17	High-tech connection	25/4/2023	construction of pit latrine kimasian primary	620,000							-	620,000	-	620,000.00	Complete
18	Chemitan Construction Suppliers	5/5/2023	Construction of a Twin Workshop at Chemosot	4,982,000	074					815	-	4,982,000	-	4,982,000.00	Complete
19	BIRSHMART ENTERPRISES LIMITED	8/3/2023	CONSTRUCTION OF 4 METAL DRYING TABLS 25 EACH IN LENGTH TO TUIYO GAA FCS(KUNYAK WARD)	960,000	118	02/06/2023	3			154	-	960,000	-	960,000.00	Complete
20	WESPRIME HOLDINGS COMPANY LIMITED	8/3/2023	CONSTRUCTION OF PERCHMENT STORE IN LABAA FCS (KIPKELLION WARD)	1,057,130	34	03/04/2023	3	2022E052CERT 01	03/05/23	159	-	1,057,130	-	1,057,130.00	Complete

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21	VASUDEVE HOLDINGS (KENYA)LIMITED	8/3/2023	CONSTRUCTION OF A4 DOOR EXHAUSTIBLE TOILET BLOCK COMPLETE WITH DISABILITY TOILETS ,BATHROOMS,SEPTIC TANK,SOAK PIT AND WATER STORAGE TANK IN LELU MARKET(KAMASIA N WARD)	2,498,000	31	06/04/2023	2022E056CERT 01	06/04/23	148	-	2,498,000	-	2,498,000.00	Complete
22	NICETON ENTERPRISES LIMITED	8/3/2023	CONSTRUCTION OF CHEMOSOT TEXTILE CENTRE (PROVIDE VERANDA AND WATER GUTTERS FOR RAIN WATER HARVESTING)	4,926,116	20	17/04/2023	2022E054CERT 01	20/04/23	164	-	4,926,116	-	4,926,116.00	Complete
23	BEBOVE AFRIKA LIMITED	8/3/2023	CONSTRUCTION OF OFFICE BLOCK AT CHEPLANGET FCS(CHEPLANGET WARD)	1,700,000	3	21/06/2023			157	-	1,700,000	1,180,310	519,689.65	Complete
24	CVB HOLDINGS	15/12/2022	Completion of Sigowet Medical store	4,450,000	256	6/28/2023				-	4,450,000	-	4,450,000.00	Complete
25	REMICROFT LIMITED	15/06/2023	Renovations and repairs at Chepkosilen Dispensary	2,495,000	1,679	2/6/1900			1,679	-	2,495,000	-	2,495,000.00	Complete
26	Lineage Holdings Limited	30/06/2022	Renovation and alteration of Sokohuru ICT Centre	359,997	1,051				ICT	359,997	-	-	359,997.20	Complete
27	Globalspec Business Solutions Limited	30/06/2022	Supply and Delivery of core Switch windows server2016 and UPS	1,658,336	12				ICT	1,658,336	-	-	1,658,336.00	Complete
28	Aseac point Limited	30/06/2022	Supply and delivery of Network	1,870,950						1,870,950	-	-	1,870,950.00	Complete
29	Hinoh Technologies Limited	30/06/2022	Erection and completion of fence around Chebwagan Youth centre	1,533,200						1,533,200	-	-	1,533,200.00	Complete
30	Africot Investment Limited	30/06/2022	Construction of Executive toilets and bathrooms	1,190,972						1,190,972	-	-	1,190,972.00	Complete

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31	Bon International Limited	24/05/2023	Repairs and redecoration works to council houses 11 no units-belgut estate	1,763,590						-	1,763,590	1,416,973	346,617.00	Complete
32	Vasudev Limited	30/06/2022	Refurbishment of Senior Government Residential House	1,985,135						1,985,135	-	-	1,985,135.00	Complete
33	RIHISA ENTERPRISES LIMITED	24/10/2022	RENOVATION OF CHIEF OF STAFF OFFICE,HOLDING ROOM,BOARD ROOM AND ROOF LEAKAGE REPAIRS AT KERICHO COUNTY HEADQUARTES	2,203,750							2,203,750	-	2,203,750.00	Complete
34	RIHISA ENTERPRISES LIMITED	24/05/2023	REPAIR AND REDOCORATION WORKS TO MAMANGINA ESTATE PHASE 11-4 HOUSES AND 1 ABLUTION BLOCK -69A-B TO 70A-B	1,408,270							1,408,270	-	1,408,270.00	Complete
35	Red Oak Communications Limited	28/06/2019	Construction of Bureti Fire Station	2,927,760						2,927,760	-	-	2,927,760.00	Complete
Sub-Total				61,907,368						12,300,112	49,607,256	2,597,283	59,310,084.85	
Construction Of Civil Works														
1	Belsan (K) Limited	30/06/2022	Supply ,Delivery and Installation of outdoor car mounting and Public address system	4,760,000						4,760,000	-	-	4,760,000.00	Installed
2	Pinakim Africa Limited	30/06/2022	Supply, Delivery, Installation and commissioning of Data Centre	12,755,894						12,755,894	-	5,250,000	7,505,893.61	Installed

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3	J & Soy Holdings Limited	29/06/2023	Equipping and Solarisation of Spring Protection, Construction of sump, UPVC tanks, Rising Main and Distribution Pipelines, spring protection) Chepkeikei Water Project	4,199,616														4,199,616	-		4,199,615.50	Complete
4	Shogino Limited	29/06/2023	Equipping and Solarisation of Spring Protection, Construction of Masonry Tank, Rising Main and Distribution Pipelines, control house and spring protection Kabaregan-Ainapkorotik Water Project	4,959,991														4,959,991	-		4,959,991.06	Complete
5	Phorton Constructions Limited	31/05/2023	Construction of intake Structures and pipeworks Kokwet-Kipsinende Pipeline	2,206,456														2,206,456	-		2,206,455.56	Complete
6	Muraran Enterprises	20/04/2023	Installation of Solar System, Equipping of Borehole; Construction of Control House; Rising Main; 50m3 Masonry Tank; Distribution Pipelines; Communal water points; and Fencing of the Solar Structure and masonry tank areas Kapjoshua Borehole Water Project	4,905,816														4,905,816	-		4,905,816.00	Complete
7	Mignon Logistics (K) Limited	29/06/2023	Borehole Drilling and development Enginit Borehole Water Project	1,813,614														1,813,614	-		1,813,613.60	Complete
8	Jepchir Holding Limited	29/06/2023	Rehabilitation of Submersible sub motor - solar Driven Kebimbir Primary School B/H Water project	649,310														649,310	-		649,310.00	Complete

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9	Moiwa Youths Limited	20/04/2023	Solarization, Pumpset, Pipework, Upvc Tank Installation Kibaraa Water Project	4,382,991						-	4,382,991	-	4,382,990.68	Complete
10	Chemitan Construction and Supplies Limited	14/06/2021	supply and Installation of hyrum construction of 23,4m3 steel tower construction of 2 KM,2" distribution pipeline-Ainabon water project in Kipchebor ward	2,279,884						-	2,279,884	-	2,279,884.00	Complete
11	Roco Construction Limited	31/05/2023	Supply, Delivery, Excavation of Gravity Main, Construction of weir and fencing of intake works Londiani Water Supply Intake and Gravity Mains Project	4,221,240						-	4,221,240	-	4,221,240.00	Complete
12	Soyland Investment Limited	2/6/2020	Construction of Seretut 2 Water Project in Seretut Ward	3,716,970						511,176	-	-	511,176.00	Complete
13	Ryann & Brian International Limited	31/03/2022	Construction of Seretut 2 Water Project in Seretut Ward	2,056,245						502,874	-	-	502,873.92	Complete
14	Toror Company	29/06/2023	Borehole Drilling and development Sosur Borehole Water Project Soin/Sigowet Kaplelartet Ward	1,817,952						-	1,817,952	-	1,817,952.00	Complete
15	Remix Limited	29/06/2023	Equipping and Solarisation of Intake, 2No. UPVC tanks, Rising Main and Distribution Pipelines, Supply & Installation of sub-motor Mabasi Water Project Bureti Kisiara Ward	4,972,266						-	4,972,266	-	4,972,265.76	Complete

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16	Tuiya General Contractors Limited	29/06/2023	Construction Of Masonry Tank, Distribution Pipelines, Communal Water Points, Supply and Installation of UPVC Storage Tank and Fencing off Spring Protection Mitragon Water Project Kipkelion West Kamasian Ward	3,342,991							3,342,991	-				3,342,991.00	Complete
17	Swift Neo Logistocs	29/06/2023	Kapkaet Water Spring Protection	2,741,741							2,741,741	-				2,741,741.30	Complete
18	Kevan company limited		Construction and Rehabilitation of Kaplaud – Kipewit Pry – Chebaibai road; Chebaibai – Tetile Road; Kapcheplangus – Ririati Road; Kamolok Pry – Atepwo – Kowek Cheboin Ward														
		20/1/2022		2,081,600	038	6/10/2022	CGK/PWRT/T/004/2018/2020	1/20/2022				2,081,600	-			2,081,600.00	Complete
19	Kevan company limited		Dumping, Excavation, Compaction, grading & murraining of Sesgaakapsoiyo pri-Kipkoian corner road in Kapsuser ward														
		2021/2022		3,815,400								3,815,400	-			3,815,400.00	Complete
20	Maytrail Investment limited		Togomin-Holistic Church Tuiyobi rd Kap-kabon-Church of Christ Arap-Sigei rd;Arap rangi-Arap Leiting dam road; Arap -Sete Chers Centre-Arap Choge														
		4/1/2022		5,361,848								5,361,848	-			5,361,848.00	Complete
21	Cranes Bee Group Limited		AIC Siwot - TuiyobeiMaarifa Academy - Askari Kamili - Museum - Sereng DispensaryRorok - maji Moto Bridge Road														
		2021/2022		5,088,000								5,088,000	-			5,088,000.00	Complete
22	Emron contractors and supplies limited	28/12/2016	Simboyon kadenge forest road	1,141,230	159	1/11/2017	CGK/Q049/RD/2016-17	11/22/2016				1,141,230	-			1,141,230.00	Complete
23	Tegunot Enterprises	2016/2017	Supply of Murrum Quarry Turguito AGC Church	1,149,010								1,149,010	-			1,149,010.00	Complete

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24	Bestfield Enterprises Ltd	2016/2017	Excavation, grading & graveling of Kiptugumokamasaga Main RD, 3KM	1,314,696						1,314,69	-	-	-	1,314,696.00	Complete
25	Kapyeit General Contractors Ltd	2016/2017	Excavation, grading & graveling of Kapkormom Junction RD, 2.5KM	1,465,768						1,465,76	-	-	-	1,465,768.00	Complete
26	Wegets Technical solution	2016/2017	Excavation, grading and Graveling of Kapkormom Junction Chesino RD, 3KM	1,198,126						1,198,12	-	-	-	1,198,126.00	Complete
27	TMK East Africa Ltd	2016/2017	Excavation, grading & Graveling of Cheptaringet Bridge RD, 3KM	1,342,304						1,342,30	-	-	-	1,342,304.00	Complete
28	Jamila Enterprises Ltd	2016/2017	Excavation, Grading and Graveling of Soliat Boys Junction Kabokyek RD, 1KM	238,152						238,152	-	-	-	238,151.99	Complete
29	Naik Property Ltd	2016/2017	Excavation, Grading & Graveling of Off Kabore Kipsit Pn. School RD, 1.5KM	769,068						769,068	-	-	-	769,068.40	Complete
30	Poomal Agencies	2018/2019	Dozing of Tabel-Mureret RD; Maso Primary- Maso Secondary RD	2,185,135						2,185,13	-	-	-	2,185,135.00	Complete
31	Kongito Construction Company Ltd	2016/2017	Excavation, Grading and Graveling of Kalyongwerkimogoro RD, 3KM	1,792,473						1,792,47	-	-	-	1,792,473.40	Complete
32	Giokems & Co. Associated Limited	2016/2017	Excavation and Grading of KapsolomonChenego ng Primary RD - 2KM	1,055,862						1,055,86	-	-	-	1,055,861.52	Complete
33	Errol homes Ltd	8/17/2021	Kelunet - kapkimoro road	1,134,391	001	7/3/2023				1,134,39	-	-	-	1,134,390.50	Complete
34	Freca contractors & supplies co. Ltd	2/12/2017	Kapkimoro - Wochi road	506,943	001	7/3/2023				506,943	-	-	-	506,943.10	Complete
35	Rirkos contractors Ltd	26/6/2019	Centre one - centre two road	2,578,593	-	-				2,578,59	-	-	-	2,578,593.00	Complete
36	Nickbett company limited	6/6/2017	Chepwagan - lebekwet - kolongset road	1,054,351	772	7/3/2023				1,054,35	-	-	-	1,054,351.09	Complete

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37	Denotec company ltd	6/8/2017	Kiptenden TBC - Kiptenden pri school road	626,449	460	7/3/2023	CGK/O005/RD/ 2016-17	11/15/2016	626,449	-	-	626,449.26	Complete
38	Tulwet investment co ltd	2/3/2017	Kaptumbo -chengkelel road	988,780	136	2/17/2017	CGK/O050/RD/ 2016-17	11/22/2016	988,780	-	-	988,780.00	Complete
39	Rontel td	2/3/2017	Chepkorot TBC Taywet TBC road	718,720	-	2/17/2017	CGK/O053/RD/ 2016-17	1/23/2017	718,720	-	-	718,719.80	Complete
40	Jankari ltd	2/1/2017	Kakiboch - Taiwet road	1,067,069	141	2/15/2017	CGK/O033/RD/ 2016-17	11/30/2016	1,067,069	-	-	1,067,069.28	Complete
41	Acute suppliers ltd	2/12/2017	Chebitet - katumbo road	791,086	1	26/02/2017	CGK/Q007/RD/ 2016-17	11/22/2016	791,086	-	-	791,086.00	Complete
42	Beruri investment limited	2/1/2017	kapkesiro - kapchanga road	1,031,506	106	2/15/2017	CGK/O053/RD/ 2016-17	11/22/2016	1,031,506	-	-	1,031,506.48	Complete
43	KBB General contractors limited	28/12/2016	kadenge- forest road	1,184,533	044	1/11/2017	CGK/Q033/RD/ 2016-17	11/22/2016	1,184,533	-	-	1,184,533.00	Complete
44	Tuiya General contractors ltd	6/7/2017	Sikongo kindamet road- kisiara ward	1,614,693	226	6/19/2017	CGK/Q065/QRT 2/RD/2016-17	29/09/2016	1,614,693	-	-	1,614,693.00	Complete
45	Levas holdings limited	19/1/2017	Kalyongwet- kiptere market road	1,613,505	131	6/19/2017	CGK/Q051/RD /2016-17	11/22/2016	1,613,505	-	-	1,613,505.02	Complete
46	Shumata Investment Lid	2016/2017	Excavation and Grading of Sosiot Turguito Primary RD, 2KM Waldai ward	1,337,501	-	-	-	-	1,337,501	-	-	1,337,501.00	Complete
47	Rossons General Supplies Limited	12/28/2021	Proposed Construction and Rehabilitation of Cheptenye Sign Post – Nukiat – Kesororoket road off Cheribo – Chepkoin Kotalel – Arap Summit road Waldai Ward	2,328,368.00	-	-	-	-	2,328,368.00	-	-	2,328,368.00	Complete
48	Banze Construction Limited	12/20/2021	Proposed Construction and Rehabilitation of Yala –Corner Y Teldet road Chilchila Ward	5,029,600.00	123	3/9/2022	CGK/PWRT/T/ 004/2018/2020	12/14/2021	5,029,600.00	-	-	5,029,600.00	Complete

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49	Bluemiles enterprises Ltd	12/20/2021	Proposed Construction and Rehabilitation of Sachangwan – Chepich – Kipsunet – Mugui road Chilchila Ward	4,966,200.00	-	-	CGK/PWRT/T/ 004/2018/2020	12/20/2021	4,966,200.00	Complete
50	Kevan Company limited	10/14/2021	Proposed Construction and Rehabilitation of Mososet – Kiptenden – Banda – Kapkeburu Tengecha Road Sigowet Ward	3,351,960.00	035	1/15/2022	CGK/PWRT/T/ 004/2018/2020	10/4/2021	3,351,960.00	Complete
51	Eric Benur Holdings limited	6/12/2023	Proposed Construction and Rehabilitation of Omorijok – Kapsomboch Pry school Road Kaplelartet Ward	3,535,559.36					3,535,559.36	Complete
52	Waxxon Enterprises Ltd	5/9/2018	Proposed Maintenance of Chakoror – Chematui Road Cheboin Ward	1,950,600.00	-	6/25/2018	CGK/RD/MT/2 017/18/66	4/23/2018	1,950,600.00	Complete
53	Pedestal Company Ltd	5/9/2018	Proposed Construction and Rehabilitation of Ngoronga – Cheptit – Sachangwan Road Cheboin Ward	995,582.00					995,582.00	Complete
54	Cranes Bee Group Limited	6/24/2021	Proposed Construction and Rehabilitation of Burutu Junction – Kapkese Road Chilchila Ward	7,399,583.00	301	6/14/2021	CGK/RD/MT/2 017/18-67	4/23/2018	995,582.00	Complete
55	Kevan Company limited	5/31/2022	Proposed Construction and Rehabilitation of Booster – Musarar Pry – AIC Sosur ECDE Kaplelartet Ward	3,485,920.00	036	10/5/2021	CGK/PWRT/T/ 004/2018/2020	8/24/2021	7,399,583.00	Complete
					036	6/22/2022	CGK/PWRT/T/ 004/2018/2020	5/31/2022	3,485,920.00	Complete

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56	Kevan company limited	1/20/2022	Proposed Construction and Rehabilitation of Kapdaud - Kiptewit Pry - Chebaibai road; Chebaibai - Tetile Road; Kapcheptangus - Ririati Road; Kamolok Pry - Atepo - Kowek Cheboin Ward	2,081,600.00						2,081,600.00				Complete
57	Rochian Enterprises limited	12/21/2021	Proposed Construction and Rehabilitation of Kapsomboch - Emidi Kapletart Ward	2,597,880.00						2,597,880.00				Complete
58	Rochian Enterprises limited	12/20/2018	Proposed Construction and Rehabilitation of Quarry - Turgoto AGC church Ward	1,785,000.00	101	2/17/2022	CGK/PWRT/T/004/2018/2020	12/7/2021		1,785,000.00				Complete
59	Thenducat Enterprises limited	6/10/2016	Proposed Maintenance and Rehabilitation of Charera- Kaporet Road in Chemosot Ward	6,190,966.40	00000057	6/28/2019	CGK/PWRT/T/004/2018/2020	12/19/2018		6,190,966.40				Complete
60	Maytrail Investment limited	1/20/2022	Proposed Maintenance of Chemobei- Jordan Road in Kapsot Ward	2,490,400.00	017	2/14/2017	CGK/Q095/QRT/2/RD/2015-16	6/10/2016		2,490,400.00				Complete
61	Silverkays enterprise limited	3/27/2018	Proposed Construction and Rehabilitation of Chebir - gileges ATC Road Soin Ward	3,846,481.50	049	6/10/2022	CGK/PWRT/T/004/2018/2020	1/20/2022		3,846,481.50				Complete
62	Rirkos contractors ltd	12/27/2015	Simbi box culverts	717,500.70	081	5/29/2018	CGK/PWRT/T/004/2018/2020	3/27/2018		717,500.70				Complete
63	Rirkos contractors ltd	6/26/2019	Kabartegan A/c - chemamul TBC Kapmichael - kap patrick road	1,458,120.00	-	-	CGK/Q021/RD/2016-17	11/22/2016		1,458,120.00				Complete
64	Pelete company limited	5/11/2016	Cheptagum - sondu cattle dip road	2,814,647.00	1,046	5/25/2016	CGK/PWRT/T/004/2015-16	11/22/2016		2,814,647.00				Complete

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65	chang construction & suppliers ltd	2/10/2017	Kapsmith - kondamet road	5,613,457.50	1	2/24/2017	CGK/Q008/RD/2016-17	11/22/2016	5,613.45	7.50				5,613,457.50	Complete
66	Willer technical agency co ltd	1/28/2017	Chepluiyet - kapkawa river road	3,913,159.08	08	29/2/2017	CGK/Q/021/RD/2016-17	11/22/2016	3,913.15	9.08				3,913,159.08	Complete
67	Technopac engineers & suppliers limited	1/28/2017	Kapkawa river - kolisir road	3,288,878.40	40		CGK/Q/051/RD/2016-17	11/22/2016	3,288.87	8.40				3,288,878.40	Complete
68	KB contractors limited	1/28/2017	E47-Chebaran - chekomur road extension - soliat ward	2,298,980.35	35	2/11/2017	CGK/Q022/RD/2016-17	11/22/2016	2,298.98	0.35				2,298,980.35	Complete
69	Green Mau investment LTD	1/5/2017	Armeo demolition and gravelling of chemosot box culvert approach road	912,047.67	7	19/01/2017	CGK/Q040/RD/2016-17	11/22/2016	912.047	67				912,047.67	Complete
70	Zamko limited	1/5/2017	Off soliat junction - kap albert kipitugumo road	3,999,912.00	00	1/19/2017	CGK/Q/051/RD/2016-17	11/22/2016	3,999.91	2.00				3,999,912.00	Complete
71	Emron contractors and supplies limited	1/5/2017	Maintenance of kipombe- itondo road(additional culverts)	760,200.03	3	1/19/2017	CGK/Q019/RD/2016-17	11/22/2016	760.200	03				760,200.03	Complete
72	Pway (k) limited	1/25/2017	Chemnitir- chepkochun road	1,736,380.80	80		CGK/PWRT/T/004/2018/2020	11/22/2016	1,736.38	0.80				1,736,380.80	Complete
73	Nacolo (k) limited	1/1/2017	Kipsewer- mlio road	3,997,847.20	20	1/15/2017	CGK/PWRT/T/004/2018/2020	11/22/2016	3,997.84	7.20				3,997,847.20	Complete
74	Great Himec (k) limited	1/29/2017	Mutata- chemnitir road	3,100,796.01	01		CGK/PWRT/T/004/2018/2020	11/22/2016	3,100.79	6.01				3,100,796.01	Complete
75	Kenkiri limited	2/6/2016	Kimugen-kwa orianggo tapsimbol river - kipkeles road	2,774,891.10	10	CGK/2023/001	CGK/Q008/RD/2016-17	10/30/2015	2,774.89	1.10				2,774,891.10	Complete
76	Kenkiri limited	2/6/2016	Kwa sambu- kapeli road	1,697,135.00	00	CGK/2023/001	CGK/Q008/RD/2016-17	10/30/2015	1,697.13	5.00				1,697,135.00	Complete
77	Eidan company ltd	6/16/2017	Leidet polytechnic rd kaacheen- kapluso road	4,419,784.39	39	30/062017	CGK/PWRT/T/004/2018/2020	20/072017	4,419.78	4.39				4,419,784.39	Complete
78	Eidan company ltd	6/16/2017	Kimotogit- Balozo JNC Morau road- borowet kimasian	4,015,190.62	62		CGK/PWRT/T/004/2018/2020	12/19/2016	4,015.19	0.62				4,015,190.62	Complete
79	Purspring investment limited	6/16/2017	Kebeneiti market- Nyasakia kapkures road	173,664.48	8	6/30/2017	CGK/PWRT/T/004/2018/2020	4/4/2017	173.664	48				173,664.48	Complete

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80	Systems Complants	Tamasar – Kalyet – Forest road	2,564,565.70							2,564,565.70		Complete
81	Wuxal Investment Limited	Masaita Box Culvert	3,564,784.00							3,564,784.00		Complete
82	Tripuragon Company LTD	Kamwingi 2 – Kimageri road	2,025,290.00					CGK/RD/MT20-17/2018-66		2,025,290.00		Complete
83	Wanaba Construction	Chepsir – Kamagaa-Tegunon	1,534,647.00							1,534,647.00		Complete
84	Steliro Enterprises Company Limited	Bokwo-Kapchenabwai rd; Tuiyobei Bridge-Soliat	3,730,500.00					KEC/PWRT/RI RE/2019/2020-026	9/14/2019	3,730,500.00		Complete
85	Rojugs Company Ltd	Sombicho-Soko Ndizi-Kaprero rd	5,200,900.00		054	4/30/2020		KEC/PWRT/RI RE/2019/2020-029	9/17/2019	5,200,900.00		Complete
86	Maytrail Investment limited	Togomin-Holistic Church Tuiyobi rd Kap-kabon-Church of Christ Arap-Sigei rd; Arap rangi-Arap rd; Arap dam road; Arap -Sete Chers Centre-Arap Choge	5,361,848.00		020	4/20/2020				5,361,848.00		Complete
87	Gimms Sol LTD	Road Marking	3,900,000.00							3,900,000.00		Complete
88	Aryot Investment LTD	Kipkuna-Chebagan TBC- Kalach Road	2,015,000.00							2,015,000.00		Complete
89	Kalyn Investment Ltd	Construction of Ielagoi Box Culvert	3,919,904.34							3,919,904.34		Complete
90	Steliro Enterprises Company Limited	Giri mori-Chesonoi, CheraraCenter-Kap Miwa-coffee rd	3,268,000.00					KEC/PWRT/RI RE/2019/2020-033	10/9/2019	3,268,000.00		Complete
91	Rojugs Company Ltd	Kesaret-Singoromik road	5,274,900.00		020	6/24/2020		KEC/PWRT/RI RE/2019/2020-030	11/5/2019	5,274,900.00		Complete

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7	LASHEY INVESTMENT	8/3/2023	SUPPLY AND INSTALLATION OF A 2 DISK PULPER MACHINE IN SEVEN RIVERS (KAPKORMOM) FCS(SOIN WARD)	2,399,500.00	62	06/04/2023	2022E051CERT KO1	06/05/23	151	-	2,399,500.00	-	2,399,500.00	Supplied
8	AFYACARE PHARMACY KERICHO	15/06/2023	Supply of Medical drugs for Kipkelion East	5,610,000	1	6/19/2023			1,703	-	5,610,000	-	5,610,000.00	Supplied
9	EXOTIC HOUSE LIMITED	15/05/2023	Provision of Conference facility	346,000						-	346,000	-	346,000.00	Provided
10	EMPOLOS HOTEL LIMITED	15/03/2023	Provision of Conference facility	180,000						-	180,000	-	180,000.00	Provided
11	JOVENTURE HOTEL LIMITED	15/04/2023	Provision of Conference facility	100,000						-	100,000	-	100,000.00	Provided
12	DENATCO COMPANY LIMITED	15/06/2023	Supply and delivery of Sanitary	844,550						-	844,550	-	844,550.00	Supplied
13	Kidemach Ltd	15/06/2023	Supply and delivery of Tyres	2,690,000	2	9/23/2022			1,706	-	2,690,000	-	2,690,000.00	Supplied
14	Africa Touch Safaris	30/06/2022	Provision of return air tickets	76,200						76,200	-	-	76,200.00	Provided
15	Double Four Supplies Limited	30/06/2022	Supply and Delivery of Computers	1,955,000						1,955,000	-	-	1,955,000.00	Supplied
16	Bakley Enterprises Ltd	30/06/2022	Supply and delivery of food stuffs	787,135						787,135	-	500,000	287,135.00	Supplied
17	Houston Myles Investment Ltd	30/06/2022	Supply and delivery of staff uniforms	1,199,000						1,199,000	-	1,000,000	199,000.00	Supplied
18	Soinah Investments Limited	14/12/2022	Maintainace of Motor Vehicles	400,000						-	400,000	350,000	50,000.00	Provided
19	Eric Berur Holdings Ltd	9/5/2023	Supply, Delivery and Installation of Screen Video Confrence System and Furniture	1,201,000						-	1,201,000	-	1,201,000.00	Supplied
20	Deblin Enterprises Ltd	8/9/2023	High Pressure washing machine	551,600						551,600	-	-	551,600.00	Supplied
21	Korter Ventures Ltd	7/5/2021	Supply and Delivery of tyres and new battery for 35CG075A	253,924	064	7/9/2021	CGK/PWRT/Q/ TYRES/2020/20 21-003	7/5/2021		253,924	-	-	253,924	Supplied
Sub-Total				25,979,834						6,380,449	19,599,385	2,765,000	23,214,834.00	
Supply Of Services														

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1	Empolos Hotel	2022/2023	provision of conference facility	300,000	NO. 13237	03.03.2023				1727114	-	300,000	-	300,000.00	Provided
2	Empolos Hotel	2021/2022	provision of conference facility	360,000	NO. 062222	22.06.2022				4723000048	-	360,000	-	360,000.00	Provided
3	Empolos Hotel	2022/2023	provision of conference facility	168,000	NO. 5198	01.04.2022				4723000056	-	168,000	-	168,000.00	Provided
4	African Touch Safari Limited	30/06/2022	Provision of Air tickets	371,550							371,550	-	190,000	181,550.00	Provided
5	Godvic Company Ltd		Provision of Tents, Chairs, Podium, P.A. systems and VIP Toilets									1,496,980	-		Provided
6	CO-OPERATIVE ALLIANCE OF KENYA	14/04/2023	CO-OPERATIVE LEADERS MEETING TO VALIDATE THE NATIONAL CO-OPERATIVE BILL 2021(13-17TH DECIAT KEEKOROK MAASAI MARA											1,496,980.00	Provided
7	CROWN SOLUTIONS LTD	12/8/2021	Servicing of ICU Ventilators	319,000	20.210.211	12/08/2021				138	319,000	-	-	319,000.00	Provided
8	TRYAD TRADING LIMITED	15/12/2022	Landscaping of Koilsir Dispensary and Minor repairs at Cheplagum Dispensary	1,273,400							-	1,273,400	-	1,273,400.00	Provided
9	Standard Group	15/06/2023	Provision of advertisement for BPO Programmes	898,320							-	898,320	-	898,320.00	Provided
10	Nation Media Group	30/06/2022	Provision advertisement of space	202,768						ICT - 426	202,768	-	-	202,768.00	Provided
11	Standard Group	30/06/2022	Devolution supplement	1,345,600						ICT - 513	1,345,600	-	-	1,345,600.00	Provided
12	Radio Injili	30/06/2022	MAST renting and WAN connectivity	1,628,640	80,018,346	21.4.2016					1,628,640	-	-	1,628,640.00	Provided
13	Lezirwo Enterprises Ltd	30/06/2022	Provision of Designing and Printing services	1,044,000	305						1,044,000	-	-	1,044,000.00	Provided
				812,760							812,760	-	-	812,760.00	Provided

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14	Nation Media Group	30/06/2022	Nation Africa Digital Summit	483,720	40,466	2.3.2022				483,720	-	-	483,720.00	Provided
15	Kalee Limited (KASS TV)	30/06/2022	Provision Live Coverage	1,740,000						1,740,000	-	-	1,740,000.00	Provided
16	Nation Media Group	30/06/2022	Provision of Live Coverage	2,000,000					ICT - 379	2,000,000	-	-	2,000,000.00	Provided
17	Telkom Kenya	30/06/2022	Provision of Internet Connectivity	3,775,848					ICT- 356	3,775,848	-	-	3,775,848.04	Provided
18	Liquid Telecommunications Limited	30/06/2022	Internet Connection	13,813,521						13,813,521	-	-	13,813,521.40	Provided
19	African Touch Safaris	30/06/2022	Provision of Air Tickets	13,700						13,700	-	-	13,700.00	Provided
20	African Touch Safaris	30/06/2022	Provision of Air Tickets	11,500						11,500	-	-	11,500.00	Provided
21	African Touch Safaris	30/06/2022	Provision of Air Tickets	367,205						367,205	-	-	367,205.00	Provided
22	Mabcom Solutions Ltd	30/06/2022	Consultancy for Preparation of Bills	2,955,000						2,955,000	-	-	2,955,000.00	Provided
23	Nation Media Services	30/06/2022	Provision of Advertisement Services	1,527,488						1,527,488	-	-	1,527,488.00	Provided
24	Nation Media Services	30/06/2022	Provision of Advertisement Services	142,680						142,680	-	-	142,680.00	Provided
25	Joventure Ltd	30/06/2023	Provision of Conference Services	1,182,500						1,182,500	-	-	1,182,500.00	Provided
26	Empolos Hotel	14/11/2022	Provision of Conference Services	461,500						-	461,500	-	461,500.00	Provided
27	BARKLEY ENTERPRISES LIMITED	1/6/2021	PROVISION OF HIRE OF EQUIPMENT FOR COUNTY EVENTS	2,819,900	INV NO. 135	12.6.2021			472100067	2,819,900	-	-	2,819,900.00	Provided
28	Tealand Engineering and Construction Limited	13/06/2018	Fabrication of Fire Engine	9,271,671						9,271,671	-	-	9,271,671.20	Provided
29	FC Bor & Company Advocates	30/06/2022	Provision of Legal Services	2,427,000						2,427,000	-	-	2,427,000.00	Provided
30	Ochillo & Company Advocates	30/06/2022	Provision of Legal Services	2,174,609						2,174,609	-	-	2,174,609.00	Provided
31	Oyugi Ombui and Company Advocates	8/4/2019	Provision of Legal Services	380,535						380,535	-	-	380,535.00	Provided

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32	Starkward Corporation Limited	5/6/2023	Supply and Installation of Internet Equipments and Internet Connectivity	456,290														456,290	-			456,290.00	Supplied
33	Merkbos Limited	13/09/2023	Provision of Tennis, Chairs and Public Address System	505,000														-				402,000.00	Provided
34	Sonkara Company Limited	17/11/2022	Provision of Catering Services	350,000														-				95,000.00	Provided
35	Nation Media Group Limited	20/10/2022	Provision of Advertising Space	216,920														-				216,920.00	Provided
36	Jotrovin Enterprises	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 14 (Sosirot, Taplotin, Kiptere, Sigowet and their environs)	2,600,000														-				1,560,000.00	Provided
37	Modason Cleaners, Furnishers and Suppliers Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 11 (Kapsoit, Kaitui, Kipsit and their environs)	3,840,000														-				2,688,000.00	Provided
38	Password and Logistics Enterprise Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 12 (Sondul and its environs)	4,090,000														-				2,045,000.00	Provided
39	Croix Enterprises Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 18 (Kapkatet and its environs)	2,511,600														-				1,506,960.00	Provided
40	Greensmart	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 21 (Fort Tenan, Barsiele, Kipkelion, Kunyak and their environs)	1,800,000														-				1,080,000.00	Provided
41	Jotrovin Enterprises	29/06/2023	Street, market and drainage cleaning in zone 1 and 2 (CBD and its environs)	5,140,800														-				2,284,800.00	Provided

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42	Greensmart Construction Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 17 (Litein, Cheborgei and their environs)	3,781,620						-	3,781,620	840,360	2,941,260.00	Provided
43	Modason Cleaners, Furnishers and Suppliers Ltd	29/06/2023	Garbage collection in zone 3 (Brooke and its environs)	2,940,000						2,940,000	-	-	2,940,000.00	Provided
44	E-five Investment Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 21 (Fort Tenan, Barsiele, Kipkelion, Kunyak and their environs)	322,500						322,500	-	-	322,500.00	Provided
45	Matros Holdings Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 18 (Kapkatet and its environs)	662,400						662,400	-	-	662,400.00	Provided
46	Samfoca Holdings Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 15 (Londiani town and its environs)	587,400						587,400	-	-	587,400.00	Provided
47	Marielee NK Company Ltd	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 20 (Roret and its environs)	595,500						595,500	-	-	595,500.00	Provided
48	Blue Miles	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 12 (Sondur and its environs)	660,000						660,000	-	-	660,000.00	Provided
49	Tembur Health	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 15 (Londiani town and its environs)	522,000						522,000	-	-	522,000.00	Provided
50	Kuryot Enterprises	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 16 (Chepseon, Kedowa, Londiani Junction and their environs)	630,000						630,000	-	-	630,000.00	Provided

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51	Helphix	29/06/2023	Street, market and drainage cleaning and garbage collection in zone 20 (Roret and its environs)	560,000															560,000	-					560,000.00	Provided
52	Back to Back		Street, market and drainage cleaning and garbage collection in zone 19 (Chesingor, Chemosot, Ngoina Junction and their environs)	471,000															471,000	-					471,000.00	Provided
53	Bomet Water and Sanitation Company Limited	29/06/2023	Bulk Water	15,000.00															15,000.00	-					15,000,000.00	Provided
54	African Touch Safaris	29/06/2023	Local Airile Services	499,015															-	499,015	-				499,015.00	Provided
55	Benro Security Limited	29/06/2023	Security Services	2,898,144															-	2,898,144	2,656,632				241,512.00	Provided
56	John K. A. Sang	29/06/2023	Purchase of Litem land	15,000.00															-	15,000,000	-				15,000,000.00	Provided
57	Nation Media Group	2021/2022	Advertisement of Road works	1,095,040															1,095,040	-					1,095,040	Provided
58	Panafrican Equipment (Kenya) Limited	2021/2022	Differential Unit Overall for motor Grader	3,864,921	146,899			12/30/2021											3,864,921	-					3,864,921	Provided
59	Greensreet Limited	2021/2022	Renovation of office of Governor	1,980,000															1,980,000	-					1,980,000	Provided
60	Jeet Motors	2021/2022	Maintenance of motor vehicle	735,062	CU028			3/3/2021											735,062	-					735,062	Provided
61	Kenya Power and Lighting Company	30/06/2023	Streets lighting	16,640.07															-	16,640,076	-				16,640,076	Provided
62	Riverbank Solutions Limited	30/06/2023	Provision of Revenue collection system	25,186,624	NO. KRC12042 019			12.4.2019											31,854,479	-					31,854,479.00	Provided
63	TRAVELLERS BEACH HOTEL	17/5/2023	PROVISION OF CONFERENCE PACKAGE	1,344,000	TBH32120 9-05-2023			17.5.2023											-	1,344,000	-				1,344,000.00	Provided
64	BESTWESTERN HOTEL	25/01/2023	PROVISION OF CONFERENCE PACKAGE	171,000	22050			25.1.2023											-	171,000	-				171,000.00	Provided
65	EMPOLOS HOTEL	26/11/2022	PROVISION OF CONFERENCE PACKAGE	825,000	10541			26.11.2023											-	825,000	-				825,000.00	Provided

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66	ICPAK	26-5.2023	CONFERENCE FEES	4,673,600	INV379203	26.5.2023				4,673,600	-	-	4,673,600.00	Provided
Sub-Total												TOTAL	173,301,330.53	
Grand Total												GRAND TOTAL	526,208,650.84	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments														

Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2023-1	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

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (2022-2023)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (2022-2023)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	122,476,000	-	-	-	122,476,000
Buildings and Structures	3,259,172,269	53,642,515.00	-	-	3,312,814,784
Transport Equipment	232,105,000	12,818,400.00	-	-	244,923,400
Office Equipment, Furniture and Fittings	158,081,303	20,027,362.20	-	-	178,108,665
ICT Equipment	284,109,738	26,462,949.85	-	-	310,572,688
Other Machinery and Equipment	818,346,338	90,660,824.00	-	-	909,007,162
Heritage and Cultural Assets		-	-	-	-
Biological Assets	26,406,490	49,256,234.00	-	-	75,662,724
Intangible Assets	257,059,233	33,423,100.00	-	-	290,482,333
Infrastructure Assets	8,553,770,763	1,563,011,624.57	-	-	10,116,782,388
Work in Progress		-	-	-	-
Total	13,711,527,134	1,849,303,009.62	-	-	15,560,830,144

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 9** 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	difference	explanation
1.	Kericho Municipal Board	2,000,000	2,000,000	3,000,000	21,354,600	28,354,600	28,354,600	-	-
2.	Litein Municipal Board	2,000,000	2,000,000	3,000,000	10,145,400	17,145,400	17,145,400	-	-
3.	Tililwasco	-	5,000,000	-	7,000,000	12,000,000	12,000,000	-	-
4.	Kericho County Referral Hospital	8,344,788	50,572,877	16,184,326	55,941,758	131,043,749	131,043,749	-	-
5.	Kapkatet Sub County hospital	6,020,188	13,546,170	-	30,141,242	49,707,600	49,707,600	-	-
6.	Roret Sub County Hospital	317,321	701,225	-	2,902,738	3,921,284	3,921,284	-	-
7.	Kipkelion Sub County Hospital	-	80,050	-	675,548	755,598	755,598	-	-
8.	Londiani Sub County Hospital	1,272,989	774,880	1,136,301	6,403,885	9,588,055	9,588,055	-	-
9.	Fortenan Sub County Hospital	435,970	678,045	-	1,421,625	2,535,640	2,535,640	-	-
10.	Sigowet Sub County Hospital	1,365,634	3,418,439	2,393,263	6,088,433	13,265,769	13,265,769	-	-
	Total	21,756,890	78,771,686	25,713,890	142,075,229	268,317,695	268,317,695		

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Director of Finance

County Executive

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Director of Finance

Fund/project/board/water company/hospital

(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						

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities		Source Of Funds	Implementing Partners
				Total expenditure		
Capacity building	Capacity building for Climate Change Steering and Planning Committees	Enhanced capacity of the Climate Change Steering and Planning Committees on Climate Change Policy, Planning and Budgeting	Organizing training workshops for the Steering and Planning committees on Climate Change Policy, Planning and Budgeting	2,334,600.00	County & National Government	County & National Government
Kamuingi II Borehole Water Project	Kamuingi II Borehole Water Project	To build community resilience against climate change impacts and promote uptake of green energy	Installing of solar system -Fencing of the borehole area		County & National Government	County & National Government
				2,200,000		
Kalyet Borehole Water Project	Kalyet Borehole Water Project	To build community resilience against climate change impacts and promote uptake of green energy	Installing solar system -Equipping of the borehole	1,960,400	County & National Government	County & National Government

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Kinyose Borehole Water Project	Kinyose Borehole Water Project	To build community resilience against climate change impacts and promote uptake of green energy	Solarizing an existing borehole pump -Equipping of the borehole	2,885,732	County & National Government	County & National Government
Chemamul Water Project Solarization	Chemamul Water Project Solarization	To build community resilience against climate change impacts and promote uptake of green energy	Solarizing an existing pump -Fencing of the borehole		County & National Government	County & National Government
Kabartegan-Ainapkoritk Solarization Project	Kabartegan-Ainapkoritk Solarization Project	To build community resilience against climate change impacts and promote uptake of green energy	Solarizing and Equipping - Spring Protection and control house	4,176,580	County & National Government	County & National Government
Lelaitich IDP Camp Borehole Water Project	Lelaitich IDP Camp Borehole Water Project	To build community resilience against climate change impacts and promote uptake of green energy	Borehole Equipping -Erecting plastic tanks -Rising and distribution pipeline -Fencing of the Borehole area	4,398,830	County & National Government	County & National Government

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Tree seedlings propagation and planting	Tree seedlings propagation and planting	To mitigate against climate change effects	Equip the nursery with the following items: -Polypots -seeds -Wheel barrows jembes slashers	1,009,600	County & National Government	County & National Government
Tree seedlings propagation and planting	Tree seedlings propagation and planting	To mitigate against climate change effects	Procurement of assorted seedlings	1,808,000	County & National Government	County & National Government

Annex 10 Reporting on Disaster Expenditure

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