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REPUBLIC OF KENYA

OAG

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KERICHO

FOR THE YEAR ENDED 30 JUNE, 2021

HARAMBEE

COUNTY GOVERNMENT OF KERICHO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

TABLE OF CONTENTS

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

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

c) Fiduciary Management

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

1.	Accounting Officer	Leah J Chumba	Chief Officer-Finance & Ag. Public Works, Roads &Transport
2.	Accounting Officer	CPA. George K Kirer	Chief Officer-Economic Planning
3.	Accounting Officer	Eng.Richard Mitei	Chief Officer- Water, Energy, Natural Resources & Environment
4.	Accounting Officer	Dr. David Ekuwam	Chief Officer-Health Services
5.	Accounting Officer	Lilian Kerio	Chief Officer- Chief Officer-Agriculture, Livestock development & Fisheries Department
6.	Accounting Officer	Victor Langat	Chief Officer-Trade, Industrialization, Co-operative Management & Tourism Ag. Chief Officer-Lands, Housing & Physical Planning Department
7.	Accounting Officer	Stephen Cheruiyot	Chief Officer-Public Service Management
8.	Accounting Officer	Anthony Koskei	Chief Officer – Executive Office of the Governor and Ag. Education, Youth Affairs and Sports Culture & Social Services Department
9.	Accounting Officer	Philiph Chirchir	Chief Officer – Information, Communication & E-Government
10.	Accounting Officer	Charles Chirchir	Secretary/CEO-County Public Service Board
11.	Accounting Officer	Martin Epus	Clerk- County Assembly of Kericho

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

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

b. The Commission on Revenue Allocation which makes recommendations on budget ceilings concerning the financing of programmes and the Controller of Budget oversees the implementation of the budgeted programmes.
c. County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.
d. Finance and Investments sub-committee of the County Executive deliberates and sets agenda on fiduciary matters to be presented to the County Executive Committee.
e. The County Executive Committee is in charge of ensuring all programmes are run smoothly and there is value for money. The committee also approves the budget to be submitted to the County Assembly.
f. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same to the full house of the County Assembly.
g. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.
h. DANIDA Internal Auditors under the Health Services Department review usage of health sector funding that is received as conditional grant.
i. The County Treasury receives and consolidates all financial and non-financial information from all the departments and entities of the County Government.
j. Independent offices set by law which are the Office of the Auditor General and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.
k. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

e) Entity Headquarters

County Government of Kericho Headquarters

P.O. Box 112-20200,

Nakuru-Kericho Road

Kericho, KENYA

f) Entity Contacts

Telephone: (254) 0522021100

(254) 0522021101

E-mail: info@kericho.go.ke

Website: www.kericho.go.ke

g) Entity Bankers

County Government of Kericho Bankers

- Central Bank of Kenya
- Kenya Commercial Bank-Kericho Branch
- National Bank of Kenya-Kericho Branch
- Equity Bank-Kericho Branch
- Co-operative Bank-Kericho Branch
- Transnational Bank-Kericho Branch

h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Kericho, County Executive financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments under Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

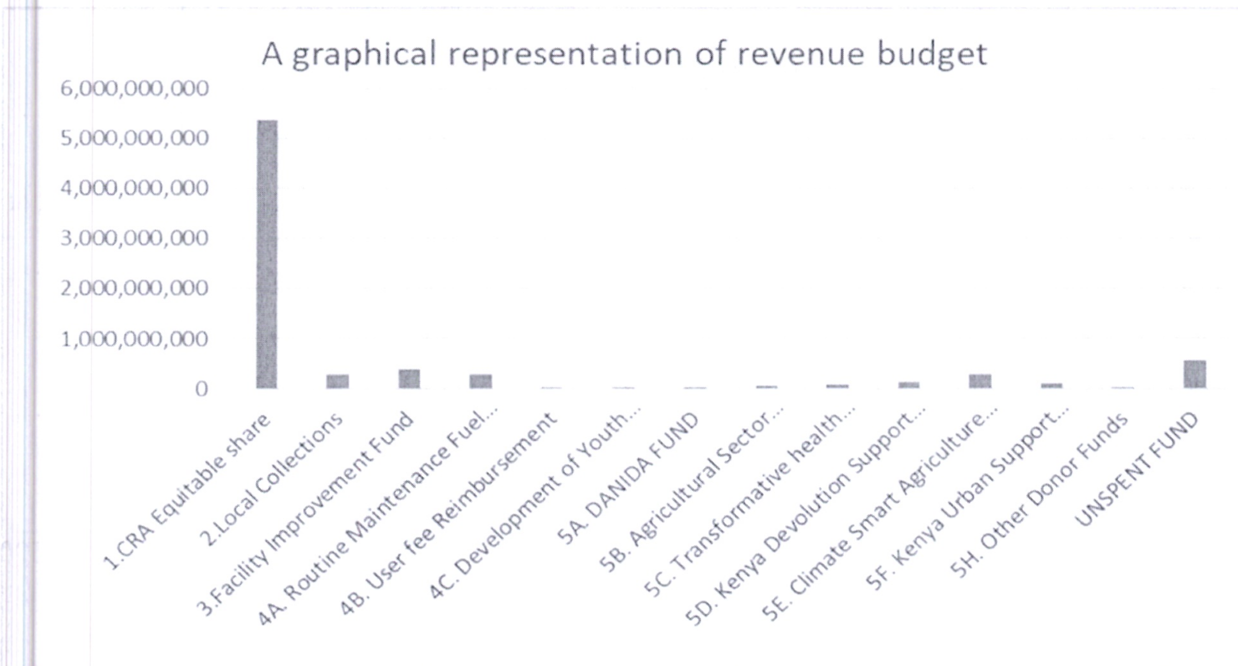
The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kericho County included business permits, land rates, business plan approval fees, advertising fees, cess and other various administrative charges.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

Financial Performance

a) Revenue

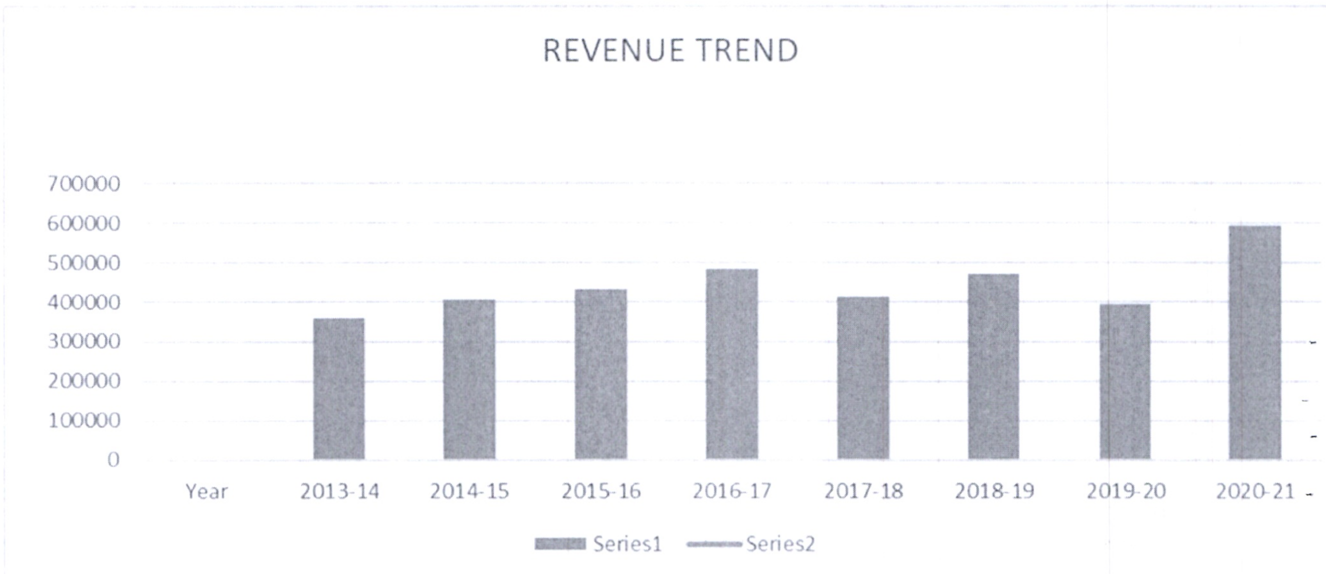
In the year ended 30th June 2021, the County had projected revenues of Kshs. 7,622,830,425 consisting of Kshs 654,058,870 from own sources and Kshs 6,968,771,555 from national equitable share, unspent funds, conditional grants and other transfers from national government entities.

COUNTY GOVERNMENT OF KERICHO	
SOURCES OF REVENUE	**2020/2021**
Revenue Description	
1.CRA Equitable share	5,380,500,000
2.Local Collections	279,528,650
3.Facility Improvement Fund	374,530,220
4.CONDITIONAL GRANTS	
4A. Routine Maintenance Fuel Levy	273,409,756
4B. User fee Reimbursement	18,048,789
4C. Development of Youth polytechnics fund	22,866,170
4D. COVID-19 Health Allowances	-
4E. COVID-19 Emergency Presidential Support	-
5. DONOR FUNDS	
5A. DANIDA FUND	17,062,500
5B. Agricultural Sector development support Fund(ASDSP II)	52,557,771
5C. Transformative health system (world bank)	82,748,619
5D. Kenya Devolution Support Project (world bank)	132,491,953
5E. Climate Smart Agriculture Project (world bank)	284,297,280
5F. Kenya Urban Support Program UDG (SIDA)	103,228,166
5F. Kenya Urban Support Program UIG (SIDA)	-
5H. Other Donor Funds	36,180,000
UNSPENT FUND	565,380,551
Total	**7,622,830,425**



CARA revenues continue to form the largest part of our revenue budget, contributing 70.58% towards our budget. Our own generated revenues formed 8.58% of our budget. Out of the projected revenue, the County was able to realize Kshs 6.9 Billion in actual revenues, representing 91.38% performance. The local revenue collections performance over the years is as shown below.

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



Kenya has lowered this year's economic growth projection because the first half turned out worse than expected, but growth is expected to rebound in 2021, the economy is expected to grow by 0.6% this year, lowering the Treasury's previous forecast of more than 2% growth. Like other economies around the world, Kenya has suffered from the coronavirus pandemic. Its second- quarter output declined for the first time since the global financial crisis of 2008.

Growth is expected to rebound to 6.4% in 2021. Despite the subdued growth, economic activity has started to show recovery .The risks to the forecast include the possibility of tightening of restrictions caused by surging COVID-19 cases and unfavorable weather, which could affect agriculture and power generation. The COVID-19 pandemic has also worsened the government's budget deficits as revenue declined because of disruptions for businesses and temporary tax cuts introduced in April to shore up demand.

b) Expenditure

Our total expenditure for the year amounted to Kshs 7.077 Billion. Kshs 2.497 Billion was spent on development expenditure while Kshs 4.580 Billion was spent on recurrent expenditure.

It is expected that this report will enable the county government to adequately monitor the challenges faced in budget implementation and use the lessons learnt in future economic forecasts. This will also enable the stakeholders in the county government get a grasp of programs implemented with a view of making the better decisions in future.

Hon. Dr Shadrack Mutai,
CECM Finance and Economic Planning

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES.

Introduction

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

Strategic development objectives

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

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

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

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

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

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

Ref	*Sector/ Department*	*Objective as per CIDP/indicator Handbook*	*Indicator*	*Baseline*	*Annual Target*	*Performance/Progress made up since 2018 up to date*	*Remarks (reasons underperformance / Overperformance)*
	F/Y 2018/19						
1.	Finance and Economic Planning	Improve own source revenue	% Increase in own Source Revenue		10% increase in own source revenue	473,694,018	
	F/Y 2019/20						
			% Increase in own Source Revenue	473,694,018	10% increase in own source revenue	394,053,832	Covid 19 pandemic negatively affected revenue collection due government measures put in place to cushion businesses
	F/Y 2020/21						
			% Increase in own Source Revenue	394,053,832	51% increase in own source revenue	595,976,653	Though there was slight improvement from FY 2019/2020 the collection is yet to recover fully from Covid -19 Pandemic

	F/Y 2020/2021						
2.	Public works, Roads and Transport	Improved road network and accessibility Routine Roads Maintenance Fuel Levy Fund	No. of Kms. of new roads opened only	2083	150	445.45	The roads are still on-going since the weather conditions were not favorable
		No. of Kms. of new roads graded only			245.8		No. of Kms. of new roads graded only
		No. of Kms. of new roads graded and gravelled			292.5		No. of Kms. of new roads graded and gravelled
		No. of Kms. of new roads opened and gravelled			61.62		No. of Kms. of new roads opened and gravelled
		No. of Kms. of roads maintained	672	500	411	84% of road works were achieved due to early procurement process	No. of Kms. of roads maintained
		No.of Kms. Of Urban Roads maintained	2.5	4	4		No.of Kms. Of Urban Roads maintained
		Improved road network and accessibility	No. of box culverts	83	55 No.	40 No. completed	15No. ongoing at 70% complete due to;

			designed and constructed				Early procurement process 30% Was not achieved due to; Unpredicted weather patterns
1.	Agriculture, Livestock and Fisheries	Enhance livelihoods and ensure food and nutrition security through creation of an enabling environment	Increased in milk production per cow	5litres	7litres	Milk yield increased from average of 5 litres per day in 2018 to an estimate yield of 7 litres in 2021 this is evidence by the increased milk supply to Milk Processing plant	This was achievec to continuous farmer sensitization , pasture and fodder development, early vaccination and provision of acaricides to farmers to control pest
4.	Health Services		Number of new level II facilities constructed	138	167	24 new level facilities have been constructed. Some ongoing others complete	The under achievement is associated with inadequate budgetary allocation and long
2.	Education,	Provide	Improvemen	70%	85%	The County	The progress is

	Youth Affairs, Culture & Social Services Trade	conducive environment for early Childhood Education	t in enrolment rate			ECDE enrolment rate has significantly improved from 23200 to 23700 and 24500 to 25000 in girls and boys respectively from 2018. This was possible through construction of new modern ECDE centres, Equipping, providing stationaries and reading materials and employment of additional ECDE	on course

						instructors	
3.	Water, Energy, Natural Resources & Environment	increase access and availability of safe and adequate drinking water	No. of household accessing adequate drinking water.	100,000	80,000	The county has increased household accessing drinking water by 50,000 household in 2018 through protection of springs, construction of new water projects, rehabilitation ofexisting water projects, drilling of boreholes and construction of water pans and dams and provision of water tanks to various public	The target was not achieved as planned because of budgetary allocation and tedious procurement process which delayed implementation

						institutions	
4.	Land, Housing & Physical Planning	To improve accessibility and beauty of town	No. of gardens beautified Kms of drainage structures and walk ways	1	2	A number of projects have been implemented under KUSP. One being Fencing and Beautification of Uhuru gardens within Kericho town which is 80% complete The County through Kenya Urban Support Programme has undertaken construction of walkways and parking ways within Kericho town and this has improved accessibility	

						and own source revenue collection	
	Trade, Industrialization, Tourism, Cooperative Management & Wildlife	Promoting livelihoods through support to cooperatives societies	No. of cooperatives societies supported			The department has supported 18 of 30 cooperatives societies planned through supply and delivery of pulping machines, Automatic Milk dispenser to kipangenge FCs,Provision of tiles, construction of drainage works, Construction of subsidized fertilizer store,	The under-performance was due low budgetary allocation

						Construction of livestock yard, toilet and provision of water, Construction of coffee bag store at various cooperatives across the county	

Progress on Attainment of Development Objectives from Annual Development Plan

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

Department	Objective	Outcome	Indicator	Performance
FINANCE AND ECONOMIC PLANNING	To provide leadership in good governance, accountability, resource mobilization and	Enhanced own source revenue collected	Increased Amount of own source revenue collected	In FY 2020/2021 the County improved own source collection from 394,000 in FY 2019/2020 to 413,000. Representing 63.2% improvement in

	delivery of county development priorities			performance.
Health Services	To reduce incidences of preventable illnesses and mortality at the County level	Reduction of HIV related mortality and new infections	• % increase of HIV positive mothers on ARVS • Eligible clients on ARVs	• increased from 71%(210) to 84% (682) • From 82%(18,000) to(95.6%) 155100
		Pregnant mothers attending 4th ANC	% of Pregnant mothers attending 4th ANC	Increased from 36.5(7,188) to 39.1(10,806)
		pregnant mothers attended by skilled birth attendants	% of pregnant mothers attended by skilled birth attendants	61.1%(6,950) to 85%(22,838)
		Women of reproductive age receiving family planning	% of Women of reproductive age receiving family planning	Increased from 32% (60627) to 41%(76,718)
		Children who Fully Immunized	No. of children who Fully Immunized	Increased from 64%(6,710) to 80%(20,938)
Agriculture,	To Enhance	Improved	Acreage of land	In FY 20120/2021

Livestock and Fisheries	livelihoods and ensure food and nutrition security through creation of an enabling environment and sustainable natural resource management	livestock production and productivity	establish for pasture development	130 ha of Boma Rhodes were established, 31 ha of Napier grass established
			No. of day old chicks procured	In FY 20120/2021 130 Procurement of 32,000 indigenous chicken 32,000 ranging from 1 day old.
				Procurement of eleven egg incubators (Capacity 300 eggs to 528 eggs capacity) six in full operation with hatching percentage averaging 83%
			Increased milk production	Milk yield increased from average of 5 litres per day to an estimate yield of 7 litres this is evidence by the increased milk supply to Milk Processing plant.
			Increased acreage of banana coverage and	Establishment of 14,500 Tissue culture bananas which is 17.5

			production	ha planted.
EDUCATION, CULTURE AND SOCIAL SERVICES	To empower the community early childhood education , promote culture and improve the provision of social services	Improved Enrolment in ECDE	Number of children enrolled in ECDE centres	In FY 2020/2021 the ECDE enrolment rate significantly improved from 23,200 to 23,700 and 24,500 to 25,000 in girls and boys respectively from 2019/2020 FY
			Number of green ECDE classrooms constructed and equipped.	In FY 2020/2021 the County constructed and equipped 26 ECDE centres across the the County
		Increased the transition rate to grade one	Transition rate	Transition rate from PP2 to grade one improved from 94% in Fy 2019/2020 to 96% In FY 2020/2021
			Teacher pupil ratio	Teacher pupil ratio improved from 1:32 in FY 2019/2020 to 1:30 In FY 2020/2021.

PUBLIC WORKS, ROADS AND TRANSPORT	To transform county economy through infrastructural development	Improved road network and accessibility	Kms. of new roads opened	In FY 2020/2021 a total of 445.45 Kms were newly opened across the county
			Kms. Of new roads graded.	In FY 2020/2021 a total of 245.08 Kms was graded across the county.
			No. of Kms new graded and gravelled.	In FY 2020/2021 a total of 292.5 Kms was graded and gravelled across the county
			No. of new Roads maintained	In FY 2020/2021 a total of 411 Kms was maintained under RMLF
			No. of KMs of urban Roads maintained	In FY 2020/2021 a total of 4 Kms. Of urban Roads was maintained
			Kms. of urban roads upgraded to bituminous road.	In FY 2020/2021 a total of 4.6 Kms was upgraded to bituminous road
			No. of box culverts designed and constructed	35 box culverts were designed and constructed in FY 2020/2021

WATER ENERGY, FORESTRY, NATURAL	To increase access and availability of safe and adequate water	increased access to Safe and adequate water	Number of Water catchment/springs protected	In F Y 2020/2021 total of 40 springs and catchment areas were protected
			Number of Water Projects constructed.	In F Y 2020/2021 total of 84 water projects were initiated at various stages of implementation
			Number of Water projects Rehabilitated.	In F Y 2020/2021 total of 10 water projects were rehabilitated
			Number of boreholes equipped/ Rehabilitated	In F Y 2020/2021 total of 18 boreholes were equipped and rehabilitated
			Number of boreholes drilled	In F Y 2020/2021 total of 25 boreholes were drilled
			Number of water tanks installed	In F Y 2020/2021 total of 112 water tanks were placed on strategic places to respond to Covid 19 spread and 150 additional tanks distributed to public schools and institutions

			Number of dams/pans constructed	1 water pan in Kedowa/Kimugul rehabilitated

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

2. Environmental performance

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

Prohibition against dangerous handling and disposal of waste. No person shall discharge or dispose of any waste, whether generated within or outside the county, in such manner as to cause pollution to the environment or ill health to any person. No person shall discharge or dispose of any wastes except under and m accordance with the provisions of this Act Charges for waste management. The Executive Member in consultation with the Finance Department may by a notice m the gazette impose a charge on generators of wastes within the County for purposes of meeting the cost of waste management License to Transport Waste. No person shall transport any waste other than— Licence to transport-waste in-accordance with a valid license to transport waste issued by the Directorate, and to a waste disposal site established in accordance with this Act. Any person who contravenes any provisions of this section commits an offence and shall be liable upon conviction to a fine not exceeding fifty thousand shillings or a term of imprisonment of not more than six months or both Private and Public Involvement in Waste Management.

3. Employee welfare

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

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

4. Market place practices-

a) Responsible competition practice.

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

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

The practices also 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-

Outline efforts to safeguard consumer rights and interests.

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

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

i. Right to safety
ii. Right to be informed/representation
iii. Right to choose

iv. Right to be heard

v. Right to seek redress

vi. Right to consumer education

vii. Right to basic needs

viii. Right to healthy environment

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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, 2021, 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 30TH SEP 2021.

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, 2021

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, gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kericho set out on pages1 to 79, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Financial Management Act, 2012 and the County Government Act, 2012

Basis for Qualified Opinion

1.0 Compensation of Employees

1.1 Unsupported Payments

As disclosed in Note 11 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' balance of Kshs.2,505,728,072. However, the supporting schedules provided reflected an amount of Kshs.2,622,285,156 resulting to a variance of Kshs.47,607,350. Although the management explained the variance to be as a result of Kshs.12,470,400 in respect of NSSF, Kshs.13,320,268 in respect of Gratuity and Kshs.21,816,682 in respect of LAPTRUST, no details were provided to support the payments.

1.2. Delay in Remittance of Statutory Deductions

In addition, analysis of statutory deduction and bank payment details provided revealed that employee statutory deductions in respect of NHIF amounting to Kshs.29,228,450 and NSSF totalling to Kshs.4,139,200 were not remitted on time to the respective statutory body's contrary to Section 18 (1) of the NHIF Act, (2012) and Section 27 (1) of the National Security Fund Act, 2013 Rules.

In the circumstance, the management breached the law and accuracy and completeness of the compensation of employees balance of Kshs.2,505,728,072 for the year ended 30 June, 2021 could not be ascertained.

2.0 Use of Goods and Services

2.1. Inaccuracy in Utilities Supplies and Services

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects use of goods and services balance of Kshs.859,228,653. Included in this amount is Kshs.36,238,873 relating to utilities supplies and services while supporting schedules and ledgers reflect a balance of Kshs.39,325,631 resulting to a variance of Kshs.3,086,758 that has been explained as covid related expense.

In the circumstance, validity, accuracy and completeness of the utilities supplies and services balance of Kshs.3,086,758 for the year ended 30 June, 2021 could not be confirmed.

2.2. Unsupported Foreign Travel and Subsistence

The use of goods and services balance of Kshs.859,228,653 includes foreign travel and subsistence amounting to Kshs.2,406,255 as disclosed in Note 12 to the financial statements. However, copies of passports, stamped visas, boarding passes and authority to travel to support the expenditure were not provided for review.

In the circumstance, the validity, accuracy and completeness of the foreign travel and subsistence balance of Kshs.2,406,255 for the year ended 30 June, 2021 could not be confirmed.

2.3 Unsupported Expenditure

2.3.1 Hospitality Supplies and Services

The statement of receipts and payments reflects a balance of Kshs.859,228,653 under use of goods and services which includes Kshs.104,237,377 relating to hospitality supplies and services out of which payments totalling Kshs.4,309,980 were not supported.

2.3.2 Inaccuracies in Specialized Materials and Services

Further, the use of goods and services includes specialised materials and services balance of Kshs.275,596,805 while the ledger reflects an amount of Kshs.79,670,633.60 resulting to a variance of Kshs.195,926,171.40 which has not been reconciled or explained. In addition, the expenditure of Kshs 275,596,805 includes an amount of Kshs.62,412,195 whose support was not provided.

In the circumstances, validity, accuracy and completeness of the hospitality supplies and services amount of Kshs.4,309,980 and the specialised materials and services balance of Kshs.275,596,805 for the year ended 30 June, 2021 could not be confirmed.

2.4 Inaccuracies in the Use of Goods and Services

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.859,228,653 under use of goods and services. However, variances were noted between the figures in the financial statements and the supporting ledgers as detailed below:

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

Item	FS Figure (Kshs.)	Ledger Figure (Kshs.)	Variance (Kshs.)
Rentals of Produced Assets	12,660,720	13,927,820	(1,267,100)
Training Expenses	24,113,370	19,949,543	4,163,827
Hospitality Supplies and Services	104,237,377	49,372,149	54,865,228
Insurance Costs	81,257,356	86,020,063	(4,762,707)
Specialised Materials and Services	275,596,805	79,670,633	195,926,172
Office and General Supplies and Services	49,590,025	26,992,333	22,597,692
Fuel, Oil, and Lubricants	37,760,800	38,216,817	(456,017)

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

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

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

Consequently, the validity, accuracy and completeness of use of goods and services balance of Kshs.859,228,653 as at 30 June, 2021 could not be confirmed.

3.0 Cash and Cash Equivalents

As disclosed in Note 21, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,289,414,913. However, audit review of the bank reconciliation statements for the month of June, 2021 revealed the following anomalies:-

3.1. Special Purpose Bank Account

The Special Purpose Bank Account reflects a bank balance of Kshs.22,250,280. However, the unpresented cheques include payments to staff amounting to Kshs.5,994,000 made on 30 June, 2021 all which were not included in the outstanding imprest as at 30 June, 2021.

Further the Education Special Purpose Bank Account reflect a bank balance of Kshs.14,891,541. The bank reconciliation includes payments made to Youth Polytechnics on 30 June, 2021 amounting to Kshs.3,254,159.

3.2. Cash Balances Held at Health Facilities, Health Centers and Dispensaries

Included in the balance of Kshs.1,289,414,912 and as disclosed in Note 21A to the financial statements is an amount of Kshs.11,635,624 in respect of Health facilities (Annex 10) and Kshs.9,922,888 in respect of Health Centers and Dispensaries (Annex 11) both amounting to Kshs.21,558,512. However, as per the statement of receipts and payments, the transfers to all these health institutions have been expensed at the point of payment. No explanation was provided on how the balances have been recorded in the financial statements.

In the circumstance, validity, accuracy and completeness of the cash and cash equivalents balance of Kshs.1,289,414,913 as at 30 June, 2021 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

During the year under review, the County Executive of Kericho had an approved budget of Kshs.7,622,830,425 comprising of development vote of Kshs.3,230,239,701 and recurrent vote of Kshs.4,392,590,723 to be incurred on the planned activities and programmes for the financial year 2020/2021 while the actual expenditure amounted to Kshs.7,077,956,718 resulting to an under absorption of Kshs.544,873,707 or approximately 7% of the approved budget.

The under expenditure on other grants and transfers of Kshs.74,466,011 representing approximately 53% of the approved budget and acquisition of assets which recorded under expenditure of Kshs.467,493,205 representing approximately 18% of the approved budget was not explained. Non-utilization of all the funds budgeted for is an indication that services and approved projects/programmes were not delivered to the residents of Kericho County and therefore the budget did not meet the intended objectives of improving service delivery to the residents or the management may have over budgeted on these activities.

Although the management has explained that the under expenditure was due to interruption arising from the Covid-19 pandemic disruption and delayed disbursement of funds by the National Treasury, no further information has been provided as to the measures being taken to ensure there are no such delays in future.

The Management should therefore come up with strategies to ensure that funds are directed to more critical areas and that programmes are implemented as planned.

2. Under Collection of Local Revenue

The County Executive of Kericho had projected to collect local revenue amounting to Kshs.654,058,870. However, the County realized revenue totalling to Kshs.595,976,653 resulting to a shortfall of Kshs.58,082,217 or 9 % of the budgeted revenue. In addition, there was a major decrease in revenue collection in some revenue streams specifically vehicle parking fees which reduced by Kshs.6,595,420 and County's natural resources exploitation by Kshs.1,399,000. However, no reasons for the material differences between approved estimates and the actual revenue collected were provided.

3. Late Exchequer Issues

The statement of receipts and payments reflect exchequer issues balance of Kshs.5,843,223,000 for the year ended 30 June, 2021 out of which Kshs.2,717,152,500 or approximately 47% of the total receipts was received in the last quarter of the financial year (Kshs.1,372,027,500 in June and July, 2021). This is contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides that cash disbursements to county government shall be on quarterly basis and in accordance with the transfer of functions to county governments. This has an effect of inability by the county government to meet her financial obligations in rendering the services to the residents of Kericho County.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Preparation and Submission of Departmental Financial Statements

During the year under review the County Executive Management did designate, in writing, accounting officers to be responsible for managing finances of the County Government entities. However, the designated accounting officers of the various county departments did not prepare and submit for audit the annual financial statements in respect of respective departments in formats prescribed by the Public Sector Accounting Standards Board (PSASB) and deliver a copy to the relevant County Treasury, Controller of Budget, and the Commission on Revenue Allocation, contrary to Sections 148(1), 163 (1) and 164 (1) of the Public Finance Management Act, 2012.

The Management was therefore in breach of the law.

2. Budget Allocation to the County Assembly

During the year, the County Assembly of Kericho had an approved budget of Kshs.689,331,476 which was equivalent to 9.04 % of the total revenue of the County Government of Kshs.7,622,830,425. This is contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent of the total revenue of the county Government or twice the personnel emoluments of that County Assembly, whichever is lower.

The Management was therefore in breach of the law.

3. Payment Without Valid Service Agreement for Revenue Collection

The acquisition of assets balance of Kshs.2,195,015,928 includes research studies, project preparation, design and supervision amount of Kshs.17,606,784 as disclosed in Note 17 to the financial statements. The amount of Kshs.17,606,784 in turn includes Kshs.9,500,000 paid to a firm in respect of banking software administration and revenue collection solution. The County Government of Kericho signed an agreement with a Bank to provide the requisite banking services and the firm to execute the revenue collection and management system on 18 February, 2016 for a period of three years. However, the service agreement expired on 18 February, 2019 and was renewed on 19 February, 2019 for one year which also elapsed on 19 February, 2020 and there is no evidence that the same was extended further.

Consequently, the Management is in breach of the law and the validity of the expenditure of Kshs.9,500,000 for the year ended 30 June, 2021 could not be confirmed.

4. Non-adherence to Ethnic Balance Requirement

Audit review of the payroll for the month of June, 2021 sowed that the county had 1845 permanent employees out of whom 1631 or approximately 88% were from the local dominant community contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its employees from the same ethnic community. Further, there was no evidence that the management has tried to correct the situation through subsequent recruitments in line with Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty per cent of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community in the county.

The Management was therefore in breach of the law.

5. Summary of Non – Current Asset Register

The summary of Non–current assets register at Annexure 6 to the financial statements reflect assets balance of Kshs.11,665,138,928 and which comprise historical cost balance brought forward from 2019/2020 of Kshs.9,470,123,000 and additions during the year amounting to Kshs.2,195,015,928. However, audit review of the asset register maintained did not include land indicated as valued at Kshs.122,476,000 and buildings and structures valued at Kshs.1,688,821,882 which would have recorded each parcel of land and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major changes in use or leasehold terms.

The non-current assets balance of Kshs.11,665,138,938 as at 30 June, 2021 as disclosed in the summary of non-current assets register is said to include non-current assets inherited from the defunct local authorities which included land and buildings, transport equipment, office equipment and intangible assets. However, no documentary evidence provided for audit indicating the process of confirming the existence and valuation of these assets as the exercise has not been finalized by the entities assigned the responsibility.

The Management was therefore in breach of the law.

6. Pending Bills

Annexure 2 to the financial statements reflects pending accounts payable balance of Kshs.467,619,691 as at 30 June, 2021 which is a decrease of Kshs.79,250,309 (14.4%) compared to Kshs.546,870,000 as at 30 June, 2020. However, according to the supporting schedule, some of the pending bills have been outstanding since 2017 and no reason has been provided as to why the same have not been cleared contrary to Regulation 41(2) of Public Finance management (County Government) Regulations, 2015 which states that pending bills are to form the first charge to the subsequent period budget. Had the pending accounts payables of Kshs.467,619,691 as at 30 June 2021 been paid and the expenditure charged to the accounts for the year under review, the statement of receipts and payments for the year ended 30 June, 2021 would have reflected a deficit of Kshs.235,857,935 instead of the surplus of Kshs.231,761,756 now shown.

The Management was therefore in breach of the law.

7. Construction of Roads

7.1 Lack of User Requisition and Quarterly Reports

The statement of receipts and payments reflects acquisition of assets balance of Kshs.2,195,015,928 and which includes Kshs.775,900,000 for construction of roads. However, the department of roads did not provide user requisitions prepared while initiating procurement process for road works within the county for the financial year 2020/2021. Similarly, the head of procurement function did not provide quarterly report for audit verification. Neither was their acknowledgement from the head of internal audit confirming receipt of the quarterly reports on items procured through framework contracts.

7.2 Irregular Award of Contracts

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

Date	Item Description	Amount (Kshs)	PV No.
M/s Kosiko Engineering Solutions Limited			
05-Jul-21	Access Roads	5,411,600	47170675
17-Nov-20	Access Roads	4,347,060	PW47170049
18-Nov-20	Access Roads	3,731,680	PWWKS
08-Apr-21	Access Roads	3,428,720	PWKSDEVD
05-Jul-21	Access Roads	3,216,040	PWKSDEV
04-Feb-21	Access Roads	2,249,000	PWWDETVS
16-Jul-21	Access Roads	2,158,400	PWKSFEB-2021
18-Nov-20	Access Roads	1,526,400	PW47170051
18-Nov-20	Access Roads	1,251,860	PPWWKS
18-Nov-20	Access Roads	1,091,800	PW47170044
18-Nov-20	Access Roads	865,000	PWRT4717075G
18-Nov-20	Access Roads	602,080	PWWK
18-Nov-20	Access Roads	560,000	PW47170003
		30,439,640	
9-Jun-21	Other Infrastructure and Civil Works	7,882,712	PWDEV
16-Jul-21	Other Infrastructure and Civil Works	3,325,300	PWKDDEV
		41,647,652	
		M/s Rilwei Company Limited	
16-Jul-21	Access Roads	7,883,590	4717081
04-Feb-21	Access Roads	7,178,300	PWWDETVS
09-Jun-21	Access Roads	7,120,904	PWWDEV
08-Apr-21	Access Roads	5,992,400	PWKED
16-Jul-21	Access Roads	4,952,832	471700634
18-Nov-20	Access Roads	4,752,960	PWRT4717087H
17-Nov-20	Access Roads	4,263,560	PW47170064
18-Nov-20	Access Roads	4,217,880	PW47170055
08-Feb-21	Access Roads	2,300,900	PWRT4717069K
08-Apr-21	Access Roads	2,226,000	PWWDEVS
18-Nov-20	Access Roads	700,000	PW47170053

Date	Item Description	Amount (Kshs)	PV No.
M/s Kosiko Engineering Solutions Limited			
	Subtotal	51,589,326	
	Grand Total	93,236,978	

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

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

In the circumstance, the Management breached the law and the county government may not have got value for money in respect of Kshs.93,236,978 paid to the two firms.

7.3 Unsupported Construction of Drainage and Minor Roads at Londiani Town

The construction of roads amount of Kshs.775,900,000 as disclosed in Note 17 includes an amount of Kshs.67,966,626 paid to a contractor in respect to rehabilitation and construction of drainage structures and tarmacking of minor roads at Londiani town. The works had been awarded for a contract sum of Kshs.224,774,768. The payment of Kshs.67,966,626 brought the total payments to Kshs.161,882,582. However, signed contract, summary of work done, Bills of Quantities and certificates in support of the contract and the work done were not provided for audit review.

In the circumstance, Management breached the law.

8. Construction of Buildings

8.1 Construction of ECDE Classrooms

The acquisition of assets balance of Kshs.2,195,015,928 includes construction of buildings amount of Kshs.187,985,135 as disclosed in Note 17 to the financial statements. However, the following anomalies were noted:-

8.1.1 Chematich Primary School

The County Government of Kericho engaged a contractor for construction of ECDE classrooms at Chematich Primary School, Kapkatet ward, Bureti at a contract sum of Kshs.1,680,000 on 2 February, 2020. The amount of Kshs.1,680,000 was paid in full on 21 January, 2021. However, audit verification of the project in December, 2021, showed that although the building was complete, there were noted cracks on the floor and the whole veranda area floor was damaged, windowpanes and veranda bulbs were missing.

8.1.2 Construction of a Fire Station for Bureti Sub-County

The County Government of Kericho engaged a contractor at a contract sum of Kshs.8,249,145 for Construction of a fire station for Bureti Sub-County on 28 June, 2019.

The works were to commence on 5 February, 2020 and be completed in 8 weeks on 6 October, 2020. The contractor requested for interim payment of Kshs.5,321,385 and which was paid on 4 May, 2021. Information available indicates that the contractor on 21 September, 2020 requested for extension for contract by 8 weeks which he indicated was occasioned by delay in provision of final structural and architectural drawings, mechanical and electrical drawings, delay in M&E subcontractors' deployment and effect of Covid-19. However, there is no evidence that the request for extension was granted. In addition, it was not possible to confirm how the contract was awarded without drawings.

A project field visit conducted in December, 2021 showed that the construction was just after the foundation and walling and the contractor was not on site.

Under the circumstances the Management is in breach of the law and there is no value for money.

9.0. Expenditure Above Approved Budget

A review of expenditure against approved budget confirmed there was over expenditure on use of goods and services and on social security benefits amounting to Kshs.181,386,259 (26%) and Kshs.57,898,097 (98%) respectively above the approved budget. The Management did not provide evidence of approval for the over expenditure.

The Management is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive of Kericho ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the County Executive of Kericho 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 of Kericho financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive' of Kericho ability to continue as a going concern or 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 of Kericho to cease to continue as a going concern or 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 of Kericho to express an opinion on the financial statements.

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

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

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

CPA Nancy Gathungu, CBS
<u>AUDITOR-GENERAL</u>

Nairobi

30 June, 2022

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

		2020-2021	2019-2020 (Restated)	2019-2020
	Notes	KShs	KShs(000)	KShs(000)
RECEIPTS				
Exchequer releases	1	5,843,223,000	5,418,640	5,418,640
Proceeds from Domestic and Foreign Grants	2	707,835,484	152,408	152,408
Transfers from Other Government Entities	3	162,252,168	160,861	160,861
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Proceeds from Sale of Assets	6	-	-	-
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	595,976,653	394,054	394,054
Returned CRF issues	10	431,169	27,606	27,606
TOTAL RECEIPTS		**7,309,718,474**	**6,153,569**	**6,153,569**
PAYMENTS				
Compensation of Employees	11	2,505,728,072	2,335,562	2,335,562
Use of goods and services	12	859,228,653	1,150,801	1,150,801
Subsidies	13	-	-	-
Transfers to Other Government Units	14	1,336,082,313	1,083,728	1,083,728
Other grants and transfers	15	65,344,669	150,000	266,228
Social Security Benefits	16	116,557,084	67,821	67,821
Acquisition of Assets	17	2,195,015,928	1,831,945	1,831,945
Finance Costs, including Loan Interest	18	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-
Other Payments	20	-	30,368	30,368
TOTAL PAYMENTS		**7,077,956,718**	**6,650,225**	**6,766,453**
SURPLUS/DEFICIT		**231,761,756**	**(496,656)**	**(612,884)**

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 30TH SEP 2021 and signed by:

Chief Officer, Finance
Name: LEAH CHIRCHIR
ICPAK Member Number:

Head of Accounting Services
Name: FERNANDES KORIR
ICPAK Member Number: 13966

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020-2021	2019-2020 (Restated)	2019-2020
	Notes	KShs	KShs (000)	KShs (000)
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	21A	1,289,414,912	1,006,436	890,208
Cash Balances	21B	-	13	13
Total Cash and cash equivalent		**1,289,414,912**	**1,006,449**	**890,221**
Accounts Receivables –Outstanding imprest	22	-		-
TOTAL FINANCIAL ASSETS		**1,289,414,912**	**1,006,449**	**890,221**
FINANCIAL LIABILITIES				
Accounts Payables –Deposits and Retention	23	(90,718,910)	(39,514)	(39,514)
NET FINANCIAL ASSETS		**1,198,696,002**	**966,935**	**850,707**
REPRESENTED BY				
Fund balance b/fwd.	24	966,934,246	1,463,591	1,463,591
Prior year adjustments	25	-		0
Surplus/Deficit for the year		231,761,756	(496,656)	(612,884)
NET FINANCIAL POSITION		**1,198,696,002**	**966,935**	**850,707**

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 30TH SEP 2021 and signed by:

Chief Officer, Finance
Name: LEAH CHIRCHIR
ICPAK Member Number

Head of Accounting Services
Name: FERNANDES KORIR
ICPAK Member Number: 13966

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

	Notes	2020-2021 KShs	2019-2020 (Restated) KShs (000)	2019-2020 KShs (000)
Receipts from operating income				
Exchequer Releases	1	5,843,223,000	5,418,640	5,418,640
Proceeds from Domestic and Foreign Grants	2	707,835,484	152,408	152,408
Transfers from Other Government Entities	3	162,252,168	160,861	160,861
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	595,976,653	394,054	394,054
Returned CRF issues	10	431,169	27,606	27,606
Payments for operating expenses				
Compensation of Employees	11	(2,505,728,072)	(2,335,562)	(2,335,562)
Use of goods and services	12	(859,228,653)	(1,150,801)	(1,150,801)
Subsidies	13	-	-	-
Transfers to Other Government Units	14	(1,336,082,313)	(1,083,728)	(1,083,7 28)
Other grants and transfers	15	(65,344,669)	(150,000)	(266,228)
Social Security Benefits	16	(116,557,084)	(67,821)	(67,821)
Finance Costs, including Loan Interest	18	-	-	-
Other Payments	20	-	(30,368)	(30,368)
Adjusted for:				
Decrease/(Increase) in Accounts Receivables	26	-	-	-
Increase/(Decrease) in Accounts Payables	27	51,204,952	39,514	39,514
Other Adjustments-Prior year Adjustments	25	-		-
Net cash flow from operating activities		**2,477,982,636**	**1,374,803**	**1,258,575**
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	6	-		-
Acquisition of Assets	17	(2,195,015,928)	(1,831,945)	(1,831,945)

Net cash flows from Investing Activities		**(2,195,015,928)**	**(1,831,945)**	**(1,831,945)**
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings	**4**	-		-
Proceeds from Foreign Borrowings	**5**	-		-
Repayment of principal on Domestic and Foreign borrowing	**19**	-		-
Net cash flow from financing activities		-		-
NET INCREASE IN CASH AND CASH EQUIVALENTS		**282,966,708**	**(457,142)**	**(573,370)**
Cash and cash equivalents at BEGINNING of the year	**24**	**1,006,448,204**	**1,463,591**	**1,463,591**
Cash and cash equivalents at END of the year	**21**	**1,289,414,912**	**1,006,449**	**890,221**

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 30TH SEP 2021 and signed by:

Chief Officer, Finance

Name: LEAH CHUMBA

ICPAK Member Number

Head of Accounting Services

Name: FERNANDES KORIR

ICPAK Member Number 13966

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,443,800,000	399,423,000	5,843,223,000	5,843,223,000	-	100%
Proceeds from Domestic and Foreign Grants	588,673,305	94,627,943	683,301,248	707,835,484	-24,534,236	104%
Transfers from Other Government Entities	162,252,168	-	162,252,168	162,252,168	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-		-	-	
County Own Generated receipts	965,386,930	-311,328,060	654,058,870	595,976,653	58,082,217	91%
Return issues to CRF(County Assembly)	-	-	-	431,169	-431,169	0%
Fund Balance B/F	1,691,653,690	-1,411,658,551	279,995,139	-	-279,995,139	0%
TOTAL	**8,851,766,093**	**-1,228,935,668**	**7,622,830,425**	**7,309,718,474**	**-246,878,327**	**96%**
PAYMENTS						
Compensation of Employees	2,638,614,280	61,198,387	2,699,812,667	2,505,728,072	194,084,595	93%
Use of goods and services	682,200,342	-4,357,948	677,842,394	859,228,653	(181,386,259)	126%
Subsidies	-	-	-	-	-	

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 %
Transfers to Other Government Units	1,170,185,480	214,011,084	1,384,196,564	1,336,082,313	48,545,420	96%
Other grants and transfers	176,061,466	-36,250,786	139,810,680	65,344,669	74,466,011	47%
Social Security Benefits	114,100,294	-55,441,307	58,658,987	116,557,084	(57,898,097)	198%
Acquisition of Assets	4,070,604,231	-1,408,095,098	2,662,509,133	2,195,015,928	467,493,205	82%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL	**8,851,766,093**	**-1,228,935,668**	**7,622,830,425**	**7,077,956,718**	**545,304,876**	**93%**
SURPLUS/(DEFICIT)				**511,756,895**		

Notes

- *Under expenditure in respect of other grants and transfers of kshs.74,466,011(53%) comprised of undisbursed bursary funds of kshs.68,850,000 and undisbursed mortgage funds of kshs.5,616,011.*
- *Over expenditure of Kshs.181, 306,259(126%) on use of goods was that upon consolidation of the budget there were expenditures paid outside ifmis such as for hospitals and covid 19 expenses.*

The County Executive's financial statements were approved on 30TH SEP 2021 and signed by:

Chief Officer, Finance

Name: LEAH CHIRCHIR

ICPAK Member Number:

Head of Accounting Services

Name: FERNANDES KORIR

ICPAK Member Number 13966

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,604,856,021	186,397,048	3,791,253,069	3,791,253,069	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings		-	-	-	-	
Proceeds from Foreign Borrowings		-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-		
County Own Generated receipts	965,386,930	-311,328,060	654,058,870	595,976,653	58,082,217	91%
Return issues to CRF(County Assembly)	-	-	-	128,440	-	0%
Fund Balance B/F	129,521,706	-182,242,922	-52,721,216	-	-	0%
TOTAL	**4,699,764,657**	**-307,173,934**	**4,392,590,723**	**4,387,358,162**	**58,082,217**	100%
PAYMENTS						
Compensation of Employees	2,638,614,280	61,198,387	2,699,812,667	2,505,728,072	194,084,595	93%
Use of goods and services	682,200,342	-4,357,948	677,842,394	859,228,653	(181,386,259)	126%
Subsidies	-	-	-	-	-	-
Transfers to Other Government	1,072,769,244	-278,233,729	794,535,515	1,015,982,349	-221,318,394	128%

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 %
Units						
Other grants and transfers	176,061,466	-36,250,786	139,810,680	65,344,669	74,466,011	47%
Social Security Benefits	114,100,294	-55,441,307	58,658,987	116,557,084	(57,898,097)	198%
Acquisition of Assets	16,019,031	5,911,449	21,930,480	17,656,086	4,274,394	81%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL	**4,699,764,657**	**-307,173,934**	**4,392,590,723**	**4,580,496,912**	**-187,777,749**	**104%**
SURPLUS/(DEFICIT)				**-193,138,750**		

The County Executive's financial statements were approved on 30TH SEP 2021 and signed by:

Chief Officer, Finance

Name: CEPAT CHIRCHIR

ICPAK Member Number:

Head of Accounting Services

Name: FERNANDES KORIR

ICPAK Member Number: 13966

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,838,943,979	213,025,952	2,051,969,931	2,051,969,931	-	100%
Proceeds from Domestic and Foreign Grants	588,673,305	94,627,943	683,301,248	707,835,484	-24,534,236	104%
Transfers from Other Government Entities	162,252,168	-	162,252,168	162,252,168	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated receipts	-	-	-	-	-	
Return issues to CRF(County Assembly)	-	-	-	302,730	-	100%
Fund Balance B/F	1,562,131,984	-1,229,415,630	332,716,354	279,995,139	-	84%
TOTAL	**4,152,001,436**	**-921,761,735**	**3,230,239,701**	**3,202,355,452**	**-24,534,236**	99%
PAYMENTS						

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 %
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	97,416,236	492,244,812	589,661,048	320,099,964	269,863,814	54%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	4,054,585,200	-1,414,006,547	2,640,578,653	2,177,359,842	463,218,811	82%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTALS	**4,152,001,436**	**-921,761,735**	**3,230,239,701**	**2,497,459,806**	**733,082,625**	77%
SURPLUS/(DEFICIT)				**704,895,646**		

The County Executive's financial statements were approved on 30TH SEP 2021 and signed by:

Chief Officer, Finance

Name: LEAH CHIRCHIR

ICPAK Member Number:

Head of Accounting Services

Name: FERNANDES KORIR

ICPAK Member Number: 13966

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme	Sub-Programme	Original Budget	Adjustments	Final Budget(Supplementary 3)	Actual on Comparable Basis	Budget Utilization Difference
		2021		2021	2021	
County Coordination Services	County Coordination Services	98,301,145	17,700,000	116,001,145	113,817,836	2,183,309
Public sector advisory services	Economic and Social Advisory Service			-	-	-
Sub Total		**98,301,145**	**17,700,000**	**116,001,145**	**113,817,836**	**2,183,309**
Administration, Planning and Support Services.	Administration Services.	358,493,218	15,610,001	374,103,219	311,725,465	62,377,754
Administration, Planning and Support Services.	Monitoring Budget Implementation and Reporting	12,483,950	(502,099)	11,981,851	11,971,854	9,997
Public Finance Management	Budget Formulation co-odination and management	129,120,233	(59,666,756)	69,453,477	67,696,302	1,757,175
Audit Services	County Audit	2,866,483	(100,000)	2,766,483	2,766,483	-
Sub Total		**502,963,884**	**(44,658,854)**	**458,305,030**	**394,160,103**	**64,144,927**
Policy, Strategy and Management of Agriculture	Development of Agricultural Policy, Legal & Regulatory framework.	29,037,959	13,009,993	42,047,952	38,570,710	3,477,242

Programme	Sub-Programme	Original Budget	Adjustments	Final Budget(Supplementary 3)	Actual on Comparable Basis	Budget Utilization Difference
		2021		2021	2021	
Crop Development and Management	Agriculture Extension Services	420,071,834	28,802,771	448,874,605	445,413,050	3,461,555
Livestock Resource Management and Development	Livestock Disease Management and Control.	10,760,397	(4,500,000)	6,260,397	6,161,510	98,887
Livestock Resource Management and Development	Livestock Production and Extension Services	65,095,995	-	65,095,995	64,487,185	608,810
Fisheries development	Management and Development of Capture Fisheries	7,595,177	-	7,595,177	2,718,287	4,876,890
Sub Total		**532,561,362**	**37,312,764**	**569,874,126**	**557,350,742**	**12,523,384**
Environment policy development and coordination	Planning Coordination Policy and Administrative Services	113,073,653	3,242,081	116,315,734	107,651,301	8,664,434
Water supply services	Rural Water Supply	437,426,643	(17,200,000)	420,226,643	331,244,318	88,982,325
Sub Total		**550,500,296**	**(13,957,919)**	**536,542,377**	**438,895,619**	**97,646,758**

Programme	Sub-Programme	Original Budget	Adjustments	Final Budget(Supplementary 3)	Actual on Comparable Basis	Budget Utilization Difference
		2021		2021	2021	
General Administration & planning services.	Policy Development and Administration	274,980,529	(87,280,001)	187,700,528	187,631,900	68,628
Basic Education	Early Childhood Development Education	272,491,184	(45,734,983)	226,756,201	199,680,633	27,075,568
Gender and Social Development	Social Welfare Services/Social Infrastructure Development	24,899,378	(14,486,027)	10,413,351	5,783,356	4,629,995
Youth development and empowerment services	Youth development (YP) Training	56,907,040	13,999,550	70,906,590	35,063,034	35,843,556
Management and development of sports and sport facilities	Development of Sports Activities	-	4,000,000	4,000,000	-	4,000,000
Sub Total		**629,278,131**	**(129,501,461)**	**499,776,670**	**428,158,923**	**71,617,747**
Curative Health	Administration and Planning	1,213,146,245	58,022,307	1,271,168,552	1,269,283,519	1,885,033
Curative Health	Hospital(curative)Service		-	-	-	-

Programme	Sub-Programme	Original Budget	Adjustments	Final Budget(Supplementary 3)	Actual on Comparable Basis	Budget Utilization Difference
		2021		2021	2021	
Preventive and Promotive Health	Preventive Medicine and Promotive Health	1,281,534,216	(19,892,020)	1,261,642,196	1,236,379,156	25,263,040
Sub Total		**2,494,680,461**	**38,130,287**	**2,532,810,748**	**2,505,662,675**	**27,148,073**
Administration and support services	General Administration and Planning	61,128,784	(17,650,000)	43,478,784	43,001,709	477,075
Housing Development and Human Resource	Housing Development	50,808,299	(8,950,000)	41,858,299	41,468,984	389,315
Land policy and planning	Development Planning and Land Reforms	172,021,347	(11,642,199)	160,379,148	157,378,958	3,000,190
Land policy and planning	Land Use Planning	6352443	3,550,000	9,902,443	7,952,398	1,950,045
		290,310,873	**(34,692,199)**	**255,618,674**	**249,802,049**	**5,816,625**
Transport Management and safety	General Administration Planning and Support Services	78,843,520	(15,399,999)	63,443,521	55,548,696	7,894,825
Infrastructure, Roads and Transport	Rehabilitation of Road	1,231,564,409	1,919,558	1,233,483,967	1,055,783,680	177,700,287
Infrastructure, Roads and Transport	Maintenance of Roads and Bridges/Periodic Maintanence	46,860,212	60,173,030	107,033,242	75,863,181	31,170,061
		1,357,268,141	**46,692,589**	**1,403,960,730**	**1,187,195,557**	**216,765,173**

Programme	Sub-Programme	Original Budget	Adjustments	Final Budget(Supplementary 3)	Actual on Comparable Basis	Budget Utilization Difference
		2021		2021	2021	
Trade development and investment	Fair trade Practices and Consumer Protection (weight & measures)	40,283,406	17,500,941	57,784,347	55,923,529	1,860,818
Trade development and investment	Administrative and Support Services.	8,840,976	636,902	9,477,878	6,019,957	3,457,921
Cooperative development and management	Cooperative Advisory & Extension Services.	20,574,770	(4,003,771)	16,570,999	15,397,675	1,173,324
Tourism development and marketing	Local Tourism Development.	-	-	-	-	-
		69,699,152	**14,134,072**	**83,833,224**	**77,341,161**	**6,492,063**
Information & Communication Service	News and Information Services	71,791,149	(28,510,720)	43,280,429	41,919,991	1,360,438
Information & Communication Service	ICT and BPO development services	15,432,683	5,000,000	20,432,683	20,330,374	102,309
		87,223,832	**(23,510,720)**	**63,713,112**	**62,250,365**	**1,462,747**
Administration of Human Resources and Public Service	Establishment,Appointment,Discipline and Board Management.	54,200,321	(3,518,688)	50,681,633	46,553,895	4,127,738

Programme	Sub-Programme	Original Budget	Adjustments	Final Budget(Supplementary 3)	Actual on Comparable Basis	Budget Utilization Difference
		2021		2021	2021	
Sub Total		**54,200,321**	**(3,518,688)**	**50,681,633**	**46,553,895**	**4,127,738**
Administration of Human Resources and Public Service	General Administration, Planning and Support Services	235,577,033	23,353,131	258,930,164	246,943,216	11,986,949
Administration of Human Resources and Public Service	Human Resource Development	58,076,176	27,971,594	86,047,770	80,493,100	5,554,670
		293,653,209	**51,324,725**	**344,977,934**	**327,436,316**	**17,541,618**
County Assembly		**642,004,413**	**64,730,609**	**706,735,022**	**689,331,476**	**17,403,546**
County Executive Grand Total - Including Conditional Grants(Transfers)		**7,602,645,220**	**20,185,205**	**7,622,830,425**	**7,077,956,718**	**544,873,709**

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfer from Exchequer 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 notified to the receiving Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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)

4. In-kind contributions

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

a) Third Party Payments

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

5. 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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs. 90,718,910 compared to KShs. 39,514,000 in prior period as indicated on note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprest 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.

7. Accounts Payable

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.

8. 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.

9. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

10. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. 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.

12. 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 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was 3 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.

13. Comparative figures

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

14. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs (000)	KShs(000)
Total Exchequer Releases for quarter 1	462,723,000	936,207	936,207
Total Exchequer Releases for quarter 2	1,775,565,000	1,066,814	1,066,814
Total Exchequer Releases for quarter 3	887,782,500	2,018,253	2,018,253
Total Exchequer Releases for quarter 4	2,717,152,500	1,397,366	1,397,366
Total	**5,843,223,000**	**5,418,639**	**5,418,639**

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals.

Part of exchequer releases comprised last financial year 2019-2020 balances of Kshs. 462,723,000

1A. Equitable Share

Description	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs (000)	KShs(000)
Total Equitable Share for quarter 1	462,723,000	936,207	936,207
Total Equitable Share for quarter 2	1,775,565,000	968,490	968,490
Total Equitable Share for quarter 3	887,782,500	1,963,883	1,963,883
Total Equitable Share for quarter 4	2,717,152,500	1,049,198	1,049,198
Total	**5,843,223,000**	**4,917,777**	**4,917,777**

1B: Level 5 Hospitals Allocation

Description	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs (000)	KShs(000)
Transfers for level 5 hospitals	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Proceeds from Domestic and foreign grants received through exchequer			
DANIDA - Universal Healthcare in Devolved Units Programme	15,300,000	23,433	23,433
World Bank – THUSCP	94,200,416	60,340	60,340
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-
Kenya Devolution Support Programme	147,491,953	30,000	30,000
Youth Polytechnic support grant	22,444,894	29,433	29,433
Abolishment of user fees in health centres and dispensaries	18,048,789	18,049	18,049
Kenya Urban Support Programme	139,378,504	192,115	192,115
Agriculture Sector Development Support Project (ASDSP)	12,277,792	10,958	10,958
Kenya Climate Smart Agriculture Project (KCSAP)	258,693,136	136,535	136,535
Sub total	**707,835,484**	**500,863**	**500,863**
Proceeds from domestic and foreign grants received directly by the county			
Covid-19 Donations -COVID-19 Health Allowances	-	36,180	36,180
Others COVID-19 Emergency Presidential Support	-	116,228	116,228
Sub total	-	**152,408**	**152,408**
Grand Total	**707,835,484**	**653,271**	**653,271**

Note: These are grants received through Exchequer

The total domestic and foreign grants increased due to increase of funds from KDSP, World Bank – THUSCP and Kenya Climate Smart Agriculture Project (KCSAP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs(000)	KShs(000)
Transfers from Central Government entities			
Road maintenance levy fund	162,252,168		
Covid-19 Fund			
Kenya Roads Board	-	160,861	160,861
(insert name of budget agency)	-	-	-
Transfers from Counties			
(insert name of budget agency)	-	-	-
(insert name of budget agency)	-	-	-
TOTAL	**162,252,168**	**160,861**	**160,861**

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs(000)	KShs(000)
Borrowing within General Government	-	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-	-
Borrowing from Other Domestic Financial Institutions	-	-	-
Borrowing from Other Domestic Creditors	-	-	-
Domestic Currency and Domestic Deposits	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs(000)	KShs(000)
Foreign Borrowing – Drawdowns Through Exchequer	-	-	-
Foreign Borrowing - Direct Payments	-	-	-
Foreign Currency and Foreign Deposits	-	-	-
Total	-	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020 (Restated)	2019-202
	KShs	KShs(000)	KShs(000
Receipts from the Sale of Buildings	-	-	
Receipts from Sale of Vehicles and Transport Equipment	-	-	
Receipts from Sale of Plant Machinery and Equipment	-	-	
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	
Receipts from Sale of Strategic Reserves Stocks	-	-	
Receipts from Sale of Inventories, Stocks and Commodities	-	-	
Disposal and Sales of Non-Produced Assets	-	-	
Total	-	-	

7. REIMBURSEMENTS AND REFUNDS

	2020-2021	2019-2020 (Restated)	2019-2020
	KShs(000)	KShs(000)	KShs(000)
Refund from World Food Programme (WFP)	-	-	-
Reimbursement of Audit Fees	-	-	-
Reimbursement on Messing Charges (UNICEF)	-	-	-
Reimbursement from World Bank – ECD	-	-	-
Reimbursement from Individuals& Private organizations	-	-	-
Reimbursement from Local Government Authorities	-	-	-
Reimbursement from Statutory Organizations	-	-	-
Reimbursement within Central Government	-	-	-
Reimbursement Using Bonds	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs(000)	KShs(000)
Returns of Equity Holdings in Domestic Organisations	-	-	-
Returns of Equity Holdings in International Organisations	-	-	-
Total	-	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs(000)	KShs(000)
Interest received	-	-	-
Profits and Dividends	-	2	2
Rent	-	-	-
Plan approvals	6,527,766	-	-
Property Income	-	69,559	69,559
Sales of Market Establishments	-	-	-
Receipts from Administrative Fees and Charges	-	1,505	1,505
Receipts from Administrative Fees and Charges - Collected as AIA	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-
Receipts from Sale of Incidental Goods	-	-	-
Fines, Penalties and Forfeitures	513,207	399	399
Receipts from Voluntary transfers other than grants	-	-	-
Business permits	63,608,000	43,192	43,192
Liquor License	-	-	-
Cess	6,863,442	3,633	3,633
Poll rates	70,226,160	-	-
Plot rents	1,923,769	1,119	1,119
Administrative services fees(various fees)	45,534,399	5,703	5,703
County's natural resources Exploitation	2,819,000	4,218	4,218
Lease / rental of council's Infrastructure assets	-	-	-
Medium term loans (1-3 yr repayment)	-	-	-
Long term loans (over 3 yr repayment)	-	-	-
Transfers from reserve funds	-	-	-

	2020-2021	2019-2020 (Restated)	2019-2020
Donations	-	-	-
Fund raising events	-	-	-
Market/trade Centre fee	21,408,170	20,124	20,124
Vehicle parking fees	23,942,580	30,538	30,538
Housing	7,590,140	7,112	7,112
Social premises use charges	215,500	87	87
School fees	-	-	-
Other education-related receipts	-	12	12
Public health services	4,118,503	2,881	2,881
Public health facilities operations	335,706,478	175,462	175,462
Environment & conservancy Administration	-	3,552	3,552
Administration	-	2,734	2,734
Slaughterhouses' administration	1,445,800	1,926	1,926
Water supply administration	-	-	-
Sewerage administration	-	4,466	4,466
Other health & sanitation receipts	-	5	5
Technical services fees	1,131,400	15,824	15,824
External services fees	2,402,339	-	-
Other miscellaneous receipts	-	-	-
Total	**595,976,653**	**394,053**	**394,053**

10. RETURNED CRF ISSUES

	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs(000)	KShs(000)
Recurrent account- County Assembly	128,440	14	14
Development account- County Assembly	302,729	19,153	19,153
Road Maintenance Levy Fund	-	8,131	8,131
County Assembly	-	308	308
Total	**431,169**	**27,606**	**27,606**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2020 – 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Basic salaries of permanent employees	1,387,691,251	1,361,633	1,361,633
Basic wages of temporary employees	29,981,743	34,402	34,402
Personal allowances paid as part of salary	1,088,055,078	939,527	939,527
Personal allowances paid as reimbursements	-	-	-
Personal allowances provided in kind	-	-	-
Employer Contribution to compulsory National Social Schemes	-	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-	-
Pension and other social security contributions	-	-	-
Social benefit schemes outside government	-	-	-
Other personnel payments	-	-	-
Total	**2,505,728,072**	**2,335,562**	**2,335,562**

The significant change of compensation to employees increased due to employment of more staff and promotions.

12. USE OF GOODS AND SERVICES

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Utilities, supplies and services	36,238,873	66,613	66,613
Communication, supplies and services	6,092,864	13,703	13,703
Domestic travel and subsistence	76,511,278	111,469	111,469
Foreign travel and subsistence	2,406,255	14,740	14,740
Printing, advertising and information supplies & services	43,035,547	55,271	55,271
Rentals of produced assets	12,660,720	18,480	18,480
Training expenses	24,113,370	71,118	71,118
Hospitality supplies and services	104,237,377	80,518	80,518
Insurance costs	81,257,356	80,537	80,537
Specialized materials and services	275,596,805	408,104	408,104
Office and general supplies and services	49,590,025	42,192	42,192
Fuel, oil and lubricants	37,760,809	37,664	37,664
Other operating expenses	69,999,962	92,415	92,415
Routine maintenance – vehicles and other transport equipment	23,343,167	32,650	32,650
Routine maintenance – other assets	16,384,244	25,327	25,327
Total	**859,228,653**	**1,150,801**	**1,150,801**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Subsidies to Public Corporations			
See list attached	-	-	-
(insert name)	-	-	-
Subsidies to Private Enterprises	-	-	-
See list attached	-	-	-
(insert name)	-	-	-

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

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 – 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Transfers to County Government entities			
County Assembly	689,331,476	702,151	702,151
Kericho County Referral Hospital	166,721,557	90,561	90,561
Sigowet Sub-County Hospital	18,320,214	4,001	4,001
Kipkelion Sub-County Hospital	4,154,718	534	534
Roret Sub-County Hospital	5,407,839	2,250	2,250
Kapkatet County Hospital	91,718,368	62,767	62,767
Londiani Sub-County Hospital	22,591,969	13,736	13,736
Fortenan Sub-County Hospital	9,736,209	2,950	2,950
Grants to Kericho Municipal Board	12,000,000	15,500	15,500
Grants to Litein Municipal Board	12,000,000	3,266	3,266
DANIDA	15,300,000	23,433	23,433
THS-UHC(Transformative Health System)	81,849,397	18,049	18,049
Grants to Facilities not supported by DANIDA	10,107,980	3,767	3,767
Grant to Tililbei water and Sanitation Company (TILILWASCO) and Kericho water and Sanitation Company	15,000,000	41,800	41,800
Kericho County Climate Smart Agriculture	145,514,512	98,964	98,964

Project			
Capital grants to polytechnics	22,866,129	-	-
Additional grants to facilities	-	-	-
ASDSP II	13,461,945	-	-
TOTAL	**1,336,082,313**	**1,083,729**	**1,083,729**
Transfers to Other Counties			
(insert name of budget agency)	-	-	-
(insert name of budget agency)	-	-	-
Transfers to National Government entities			
Transfer to the Council of Governors	-	-	-
TOTAL	**1,336,082,313**	**1,083,729**	**1,083,729**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

	2020 – 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Scholarships and other educational benefits	13,144,656		-
Emergency relief and refugee assistance	52,200,013	150,000	266,228
Subsidies to small businesses, co-operatives, and self employed	-	-	-
Total	**65,344,669**	**150,000**	**266,228**

16. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Government pension and retirement benefits	12,470,400	22,215	22,215
Social security benefits	104,086,684	45,606	45,606
Employer Social Benefits	-	-	-
Total	**116,557,084**	**67,821**	**67,821**

Social Security benefits comprised of Lap trust Kshs 21,816,682, Gratuity Kshs 13,320,268, and Lap fund Kshs 68,949,734 and NSSF(Government pension and retirement benefits) Kshs 12,470,400 -Totalling to Ksh 116,557,084

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Purchase of Buildings	-	-	-
Construction of Buildings	187,985,135	169,685	169,685
Refurbishment of Buildings	30,825,747	33,439	33,439
Construction of Roads	775,900,600	548,060	548,060
Construction and Civil Works	530,028,661	650,454	650,454
Overhaul and Refurbishment of Construction and Civil Works	-	-	-
Water Supplies and Sewerage	297,331,007	249,243	249,243
Purchase of Vehicles and Other Transport Equipment	-	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-	-
Purchase of Household Furniture and Institutional Equipment	17,000	6,800	6,800
Purchase of Office Furniture and General Equipment	17,639,086	1,496	21,496
Purchase of ICT equipment	9,346,507	14,536	14,536
Purchase of Specialized Plant, Equipment and Machinery	107,768,703	112,547	112,547
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,425,950	7,810	7,810
Research, Studies, Project Preparation, Design & Supervision	17,606,784	489	489
Rehabilitation of Civil Works	209,840,748	-	-
Acquisition of Strategic Stocks and commodities	-	177	177
Acquisition of Land	6,300,000	10,000	10,000
Acquisition of Intangible Assets	-	7,210	7,210
Total acquisition of non- financial assets	**2,195,015,928**	**1,831,946**	**1,831,946**
Financial Assets			
Domestic Public Non-Financial Enterprises	-	-	-
Domestic Public Financial Institutions	-	-	-
Total acquisition of financial assets	-	-	-
Total acquisition of assets	**2,195,015,928**	**1,831,946**	**1,831,946**

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Bank Charges	-	-	-
Interest Payments on Foreign Borrowings	-	-	-
Interest Payments on Guaranteed Debt Taken over by Gov't	-	-	-
Interest on Domestic Borrowings (Non-Gov't)	-	-	-
Interest on Borrowings from Other Government Units	-	-	-
Total	-	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs
Repayments on Borrowings from Domestic	-	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-
Total	-	-	-

20. OTHER PAYMENTS

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs
Budget Reserves	-	-	-
Civil Contingency Reserves	-	-	-
Other payments	-	30,368	30,368
TOTAL	-	**30,368**	**30,368**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 – 2021	2019-2020 (Restated)	2019 - 2020
			KShs	KShs(000)	KShs(000)
Kericho County Development account-CBK A/c no.	1000171267	Development	214	156	156
Kericho County Recurrent account-CBK A/c no.	1000171308	Recurrent	523,284	20	20
Kericho County-Revenue Account-CBK Account No	1000171677	Recurrent	453,650,961	207,020	207,020
Kericho County Deposit Account-CBK A/c no.	1000239678	Deposit	90,718,910	39,514	39,514
Kericho County revenue collection account-KCB A/c no.	1140754297	Recurrent	252,177	1,413	1,413
Kericho County Special Purpose account-CBK A/c no.	1000343567	Development	22,250,280	9,899	9,899
Kericho County Road Maintenance fuel levy fund Account-CBK A/c no.	1000360437	Development	63,569,007	72,975	72,975
Kericho County Climate Smart Agriculture account-CBK A/c no.	1000360445	Development	173,770	321	321
Kericho County Education Special Purpose account-CBK A/c no.1000367938	1000367938	Development	14,891,541	15,313	15,313
Kericho County Kenya Urban Support Program account-CBK A/c no.1000366408 (Development Grant)	1000366408	Development	-	-	-
Kericho County salary Control account-KCB A/c no.	1149601531	Recurrent	1,148,821	359	359

Kericho County Donation Account-Equity A/c no	280263407182	Recurrent	267,670	261	261
Kericho County Agricultural Sector Development support project account-	1000366397	Development	1	65	65
Kericho County Agricultural Sector Development support project account-National Bank A/c no.	1060205856700	Development	27,080,004	21,370	21,370
Kericho County Kenya Urban Institutional Grant Account	1000389257	Recurrent	-	-	-
Kericho County Climate Smart Agriculture Project Account-National Bank of Kenya	1060205806100	Development	208,014,623	78,336	78,336
Kericho Municipality KUSP UDG Fund Account	1261527399	Development	308,876,130	377,419	377,419
Kericho County KUSP UIG fund Account	1261527461	Development	1,064	18,568	18,568
KDSP Grant SPA account	1000439084	Development	74,464,060	-	-
Kericho County Health Emergency Account-Co-operative Bank	011411752085900	Recurrent	1,973,883	116,228	-
Health Facilities (Annex 10)		Recurrent	11,635,624	36,587	36,587
Health Centres and Dispensaries (Annex 11)		Recurrent	9,922,888	10,612	10,612
Total			**1,289,414,912**	**1,006,436**	**890,208**

21B. CASH IN HAND

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Cash in Hand – Held in domestic currency	-	13	13
Cash in Hand – Held in foreign currency	-	-	-
Total	-	**13**	**13**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs (000)
Kipkelion West Sub County	-	3	3
Kipkelion East Sub County	-	1	1
bureti sub county	-	2	2
Roret Sub county Hospital		7	7
Total	**-**	**13**	**13**

22. ACCOUNTS RECEIVABLE

Description	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Government Imprests	-	-	-
Salary Advance	-	-	-
Clearance accounts	-	-	-
Total	**-**	**-**	**-**

Breakdown of imprest and salary advance per department	2020 - 2021	2019-2020 (Restated)	2019 - 2020
Imprest	KShs	KShs(000)	KShs(000)
Department	-	-	-
Department	-	-	-
Department	-	-	-
Sub-Total	**-**	**-**	**-**
Salary advance			
Department	-	-	-
Department	-	-	-
Sub-Total	**-**	**-**	**-**
Grand Total	**-**	**-**	**-**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Deposits	90,718,910	39,514	39,514
Retention monies	-	-	-
Total	90,718,910	39,514	39,514

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019-2020 (Restated)	2019 - 2020
	KShs	KShs(000)	KShs(000)
Bank accounts	1,006,435,205	**1,471,183**	**1,471,183**
Cash in hand	13,000	446	446
Accounts Receivables	-	342	342
Accounts Payables	(39,513,959)	(8,380)	(8,380)
Total	**966,934,246**	**1,463,591**	**1,463,591**

25. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (*specify*)	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN ACCOUNTS RECEIVABLES

Description	2020-2021	2019-2020 (Restated)	2019-2020
	KShs	KShs	KShs
Receivables as at 1st July (a)	-	-	-
Receivables as at 30th June (b)	-	-	-
Increase)/ Decrease in Receivables (c=(b-a))	-	-	-

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	2019-2020 (Restated)	2019-2020
	Kshs	KShs	Kshs
Payables as at 1st July (a)	39,513,958	-	-
Payables as at 30th June (b)	90,718,910	39,513,958	39,513,958
Increase/ (Decrease) in payables c= b-a	**51,204,952**	**39,513,958**	**39,513,958**

7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs(000)	Kshs	Kshs	Kshs
Construction of buildings	158,421		59,058,764	99,362,236
Construction of civil works	234,324		47,743,972	186,580,028
Supply of goods	46,694	20,305,059		66,999,059
Supply of services	107,431	7,247,369		114,678,369
Total	**546,870**	**27,552,428**	**106,802,736**	**467,619,692**

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Amounts due to National Government entities	21,500,000	-	(-)	-
Amounts due to County Government entities	-	-	(-)	-
Amounts due to third parties	-	-	(-)	-
Total	**21,500,000**	**-**	**(-)**	**-**

4. External Assistance

	FY 2020/2021	FY 2019/2020
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	**-**	**-**

OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
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 and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

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

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

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	**-**	**-**

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

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

5.1 Classification by Source

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	**-**	**-**

OTHER IMPORTANT DISCLOSURES (Continued)

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

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
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 and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	**-**	**-**

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021 Kshs	2019- 2020 Kshs(000)
Key Management Compensation (Governors, CEC Members and COs)	78,393,253	105,838
Transfers to related parties		
Transfer to the County Assembly	689,331,476	702,151
Transfers to other County Government Entities	24,000,000	240,813
Transfers to Development Projects	-	98,964
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	15,000,000	-
Expenses paid on behalf of County Water Service Providers	-	41,800
Total Transfers to related parties	**728,331,476**	**1,817,080**
Transfers from related parties		
Transfers from the Exchequer	5,843,223,000	5,561,687
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
World Bank Health Grant	94,200,415	60,340
Youth Polytechnics	22,444,894	29,433
Total Transfers from related parties	**5,959,868,309**	**5,651,460**

7. Establishment of other County Government Entities

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

OTHER IMPORTANT DISCLOSURES (Continued)

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

8. Disclosure of Balances in Revenue Collection Accounts

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

Name of Bank, Account No. & currency	Amount in bank account Ksh.	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
KCB, **Account No.** 1140754297. *&* Kshs.	252,176.72	-	252,176.72	1,413,000
Total			**252,176.72**	**1,413,000**

OTHER IMPORTANT DISCLOSURES (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 (2019/2020 Kshs 131,914,894)

10. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs(000)
Receipts		
Receipts from the National Government to fight (Note 3)	-	116,228
Other donations for Covid-19 received directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	**-**	**-**
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
Total payments	**(114,254,117)**	**-**
Balance in the covid 19 Fund	**1,973,883**	**116,228**

11. Property Rates

Property Rates	2020-2021	2019-2020
	Kshs	Kshs(000)
Property Rates Receivables		
Property rates	777,272,123	598,144,771
Total	**777,272,123**	**598,144,771**

12. **NHIF Outstanding Claims**

NHIF Claims	2020-2021	2019-2020
	Kshs	Kshs(000)
NHIF		
NHIF Outstanding Claims	75,361,629	-
Total	**75,361,629**	**-**

7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status:
(Resolved / Not Resolved)</th><th>Timeframe:
(Put a date when you expect the issue to be resolved)</th></tr>
<tr><td>1.1</td><td>**Inaccuracy in Opening Balances**
The following differences were noted between some of the balances in the financial statements and the previous year audited balances as shown below;
<table><tr><th>Item</th><th>Opening Balance 2019/2020
Kshs.</th><th>Audited Financial Statements 2018/2019
Kshs.</th><th>Variance
Kshs.</th></tr><tr><td>Transfer to other government units (Note 14</td><td>902,182,000</td><td>1,131,817,000</td><td>229,635,000</td></tr><tr><td>Fund balance b/f</td><td>39,159,000</td><td>28,282,000</td><td>10,877,000</td></tr></table></td><td>It was noted that the previous year financial statement had several errors. As a result the reliability on the opening balances was uncertain. Some of the errors include:
1.1 Some components were erroneously included in transfers to other Government entities for example RMLF, UHC grants, KUSP grants and KACSP which form part of the county expenditure.
1.2 The summation of transfers to other Government entities is understated and as result affects the fund balance brought forward.
It was not possible to restate the prior</td><td>Resolved</td><td>NA</td></tr>
</table>

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status:

(Resolved / Not Resolved)</th><th>Timeframe:

(Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td></td><td>year balances since we have not yet received the previous year certificate from the Office of the Auditor General.</td><td></td><td></td></tr>
<tr><td>1.2</td><td>Other Inaccuracies
<table>
<tr><th>Item</th><th>Financial Statement Balance

Kshs</th><th>Correct Audited Balance

Kshs</th></tr>
<tr><td>Fund Balance b/f</td><td>1,463,591,000</td><td>1,404,530,000</td></tr>
<tr><td>Other Disclosures-Loan arrears(Annex 8)</td><td>Nil</td><td>19,541,026</td></tr>
</table>
Consequently, the accuracy of the financial statements for the year ended 30 June 2020 could not be confirmed.</td><td>The correspondences from National Housing Corporation (NHC) on the loan arrears of Kshs.19,541,026 is attached under Annex 8 of the financial statements. The request to have further information as requested on the letter to NHC dated 30 September 2020 has not yet been responded so far.</td><td>Resolved</td><td>NA</td></tr>
<tr><td>1.3</td><td>Statement of Cash Flows

From a review of the statement of cash flows, it was noted that cash and cash equivalents at the end of the year is reported as Kshs.850,707,000 which differs from Kshs.890,221,000 as per the statement of assets and</td><td>The error was as a result of excluding Accounts payable amount of Ksh. 39,514, 000. The error has been corrected and adjusted for in the cash flow thus reflecting correct cash and</td><td>Resolved</td><td>NA</td></tr>
</table>

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status:

(Resolved / Not Resolved)</th><th>Timeframe:

(Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>liabilities.

Consequently, the accuracy of the statement of cash flows could not be confirmed for the year ended 30 June 2020.</td><td>cash equivalents as Ksh. 890,221,000 in the financial statements</td><td></td><td></td></tr>
<tr><td></td><td>Summary Statement of Appropriation

Two expenditure items reflected different balances in the summary statement of appropriation and the statement of receipts and payments as shown below:

<table><tr><th>Item</th><th>Statement of Appropriation Balance

(Kshs)</th><th>Statement of Receipts and Payments

(Kshs)</th><th>Variance

(Kshs)</th></tr><tr><td>Other grants and transfers</td><td>272,334,000</td><td>266,228,000</td><td>6,106,000</td></tr></table></td><td>The error has been noted and amended in the statement of appropriation

The variance of Ksh. 4,145,823 is as a result of reclassification of expenditure that had been included under other grants and transfers amounting to Ksh.6,106,000 which had been raised in the management letter and amended with journal entries provided during the response</td><td>Resolved</td><td>NA</td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Acquisition of Assets — 1,832,965,000 — 1,839,071,000 — 6,106,000 Consequently, the accuracy of the summary statement of appropriation could not be confirmed for the year ended 30 June 2020.			
	Acquisition of Assets			

Item	Amounts as Per Financial Statements 30 June 2020 Kshs.	Amount as Per Ledgers 30 June 2020 Kshs.	Variance Kshs.
Construction and civil works	650,454,000	588,259,000	62,195,000
Construction of building	169,685,000	165,539,177	4,145,823
Total	**820,139,000**	**753,798,177**	**66,340,823**

The accuracy of acquisition of assets figure of Kshs.1,839,071,000 at note

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)*
1.6	17 to the financial statements could not be confirmed for the year ended 30 June 2020. **Use of Goods and Services** The use of goods and services balance of Kshs.1,143,675,000 reflected in the statement of receipts and payments includes training expenses and hospitality balance of Kshs.63,992,000 and Kshs.80,518,000 respectively. However, a review of the schedules provided for audit revealed variances as shown below: **Item** / **Financial Statement 30 June 2020 Kshs.** / **Supporting Schedules Kshs.** / **Variance Kshs.** Hospitality Supplies / 80,518,000 / 74,153,255 / 6,364,745 Training expenses / 63,992,000 / 59,540,658 / 4,451,342 **Totals** / **144,510,000** / **133,693,913** / **10,816,087** Use of goods and services was overstated by Kshs.10,816,087. Consequently, the use of goods and services accuracy could not be	The variance of Ksh.6,364,745 and Ksh.4,451,342 is the additional expenditures incorporated in the Financial Statements in relation to Kenya Urban Support Program and the Journal entries were provided during response to the management letter	Resolved	NA

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)
	confirmed for the year ended 30 June 2020.			
1.7	Included in the statement of receipts and payments is use of goods and services balance Kshs.1,143,675,000 which in turn includes Kshs.111,469,000 expenditure on domestic travel and subsistence. However, payments totaling Kshs.662,277 related to the Commissioner of Domestic Taxes Kshs.229,627 and learning institutions and a company Kshs.432,650. The payments were not supported by documents relating to domestic travel. Consequently, the accuracy and propriety of Kshs.662,277 cannot be confirmed.	The errors have been noted. This is due to invoicing, however the activities are correlated. The management will review the invoicing procedures to avoid future errors.	Resolved	NA
1.8	**Inaccuracy of Fuel, Oil and Lubricants Expenditure** Included in the statement of receipts and payments is use of goods and services balance Kshs.1,143,675,000 which in turn includes Kshs.37,664,000 as expenditure on fuel, oil and lubricants. However, payments totaling Kshs.6,056,225 were payments to individuals and service providers not engaged in supply of fuel, oil and lubricants. The management attributed the anomalies to invoicing which has not been corrected by approved journal entries and net refunds where applicable. Consequently, the accuracy and propriety of Kshs.6,056,225 cannot be	The errors have been noted. This is due to invoicing, however the activities are correlated such as service of motor vehicles. The management will review the invoicing procedures to avoid future errors.	Resolved	NA

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)
	confirmed for the year ended 30 June 2020.			
1.10	**Inaccuracy of the Financial Statements** The following inaccuracies of the financial statements were observed, (i) Statement of management representation in the table of contents is reflected as being on page xii as opposed to page xxxviii. (ii) Summary statement of appropriation development is on page 10 instead of page 9 in the table of content while recurrent appropriation on page 8 as opposed to page 7. (iii) Inter entity transfers is omitted in the table of contents. (iv) Auditors report page is omitted in the table of contents. (v) Annex 5 is omitted in the table of contents. (vi) Annex 8 is shown s annex 7 in the table of contents. (vii) Location of Annex 3 and 4 are not shown both in the table of contents and notes to the financial statement.	The errors have been noted. The management corrected the numbering and annexing.	Resolved	NA
2.0	**Cash and Cash Equivalents** The statement of asset and liabilities reflects Kshs.890,221,000 as cash and	i. The county has maintained a list of all bank accounts held in		NA

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)*
	cash equivalents as at 30 June 2020.The balance represented bank balances of Kshs.890,208,000 and cash in hand balance of Kshs.13,000. The following anomalies were noted; i. The management did not maintain bank accounts register as required by regulation 87(1) of the Public Finance Management (County Government) Regulations, 2015. ii. The bank reconciliation for the CBK Development Account No.1000171267 reflects an amount of Kshs.329,482,030 representing unpresented cheques while the supporting schedule shows Kshs.329,482,030. Receipts in the cash book not recorded totaled Kshs.373,625,237. The reconciliation of the two sets of records results in the cash book balance of Kshs.88,130,621 as opposed to Kshs.155,792 reported. The difference of Kshs.87,974,829 has not been reconciled or explained. iii. A total of Kshs.10,612,000 was reported as bank balances for dispensaries. However, the balance could not be confirmed due to lack of bank reconciliation statements and updated cash books. iv. The cash in hand balance of Kshs.13,000 was not supported by a cash survey certificate as required. Consequently, the completeness in reconciliation of bank transactions for the bank accounts, accuracy and validity of the cash and cash equivalents figure of Kshs.890,221,000 could not be confirmed as at 30 June 2020.	various banks and which was provided to the auditors for audit review. ii. The supporting schedule for payments in cash book not in the bank statement Totalling to Ksh.329,482,030 as reflected in the bank reconciliation of CBK development account has been provided **in Annex 2 a (ii)** The correct cash book balance for CBK development account is Kshs. 155,792 and not Ksh 88,130,621 since the bank certificate balance is a debit balance of Kshs. (43,987,414.20) and not a credit balance of Ksh 43,987,414.20. The overdraft was as a result of tax arrears directly deducted from CBK account for	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)
		payment to KRA. iii. The dispensaries do conduct reconciliations for their various bank accounts. Copies of the reconciliation documents have been availed to the auditors for review.		
3.0	**Provision of General Insurance** Disclosed under use of goods and services in Note 12 is insurance cost of Kshs.80,537,000. The County Executive entered into a contract for general insurance with a local insurance broker on 1 December 2017 of Kshs.22,975,631. The contract was for two years. A payment of Kshs.13,718,491 was made in the year under review. The contract was extended for 3 months on 7 November 2019 to run till 3 March 2020. However, no evidence of the evaluation committee was provided to justify the contract extension as required by the Public Procurement and Assets Disposal Act ,2015. In addition, no list of vehicles insured and policy documents were availed. In the circumstances, the propriety and payment of Kshs.13,718,491 in respect to general insurance could not be ascertained.	A payment of Ksh.14,707,440.00 inclusive of VAT was part of the grand total of Ksh.27,868,067 owed to the service provider. A part payment of Ksh.14,707,440.00 was raised as per the Payment Voucher PO 88 in **Annex 3b**. Kshs.13,718,491 was paid after taxes. The management extended the contract after following required procurement guidelines	Resolved	NA

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)*
4.0	Annex 5 to the financial statement indicates that the total historical cost of assets as at 30 June, 2020 was Kshs.9,470,123,000. However, fixed assets register does not include assets taken over by the County from the defunct local authorities. Consequently, the accuracy of the financial statements could not be confirmed.	The Transition Authority did set up a taskforce to verify the assets and liabilities and the report of the committee helped in the identification assets in relation to locations The county government undertook the valuation of the assets from the defunct local authorities based on the Transition Authority. In addition, the County Government Gazetted the County Intergovernmental relations Technical Committee which further verified the assets from the defunct local authorities and an excerpt of their report is attached as **Annex 4a** The assets will be included in the County Register upon validation of the report.	Resolved	NA

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)
	A review of the IFMIS payment details for the Department of Health are voided payments on acquisition of assets totaling Kshs.74,014,434. The voided payments were no supported by a register as required. Consequently, the accuracy of the voided payments of Kshs.74,014,434 could not be confirmed as at 30 June 2020.	At the close of the Financial Year the County Government did not receive the full equitable share allocation from the Exchequer. Consequently, the county treasury could not effect all the payment entries that had been processed up to internet banking level. Pursuant to Section 136(1) of the PFM Act, 2012, an appropriation that has not been spent at the end of the financial year for which it was appropriated shall lapse immediately at the end of the financial year. Therefore, all the payment entries that were at internet banking level were voided in order for the unspent money to be appropriated in the subsequent financial year. Further, the National Treasury issued a circular on end year closing procedures which required county treasury to void and cancel payments and invoices that had not gone through the Internet Banking by 30th June 2020 . These voided payments have been processed in the Financial Year 2020/2021 and some have been paid and others are at the IB level awaiting funds releases from the exchequer.	Resolved	NA

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td>5.0</td><td>Kenya Climate Smart Agriculture Project

Included under exchequer releases of Kshs.5, 418,639,000 is Kshs.136,535,000 received as donor funds for the Kenya Climate Smart Agriculture Project. However, a review of the projects statement of expenditure revealed that Kshs.98,933,544 was spent in the year under review. The resultant balance of Kshs.37,601,456 has not been supported fully by the projects closing banks balances of Kshs.18,633,913.

Consequently, the accuracy and propriety of the expenditure of Kshs.98,933,544 for the project for the year ended 30 June 2020 could not be confirmed.</td><td>Review of transactions relating to Kenya Climate smart Agricultural Project is reconciled as shown below

<table><tr><th>Item</th><th>Amount-Kshs</th></tr><tr><td>Opening Balance</td><td>42,837,552</td></tr><tr><td>Receipts during the year</td><td>136,535,000</td></tr><tr><td>Total expenditure</td><td>98,933,544 and
1,781,699</td></tr><tr><td>Bank Balances</td><td></td></tr></table>
The opening balance of Kshs. 42,837,552 was in the special purpose account in CBK for Climate Smart.

The expenditure of Kshs. 98,933,544 was in the statement of expenditure while Kshs.1,781,699 was expenditure</td><td>Resolved</td><td>NA</td></tr>
</table>

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td></td><td>for furniture purchased for the project office and which was paid directly from special purpose account.

The bank balances of Kshs. 78,657,309 are held in the special purpose account (CBK) and the commercial bank account (NBK) as Kshs.320,863 and Kshs.78,336,446 respectively.</td><td></td><td></td></tr>
<tr><td>6.0</td><td>Kenya Urban Support Program

Included under exchequer releases of Kshs.5,418,639,000 is Kshs.192,115,000 received as donor funds for the Kenya Urban Support Programme. However, a review of the projects statement of expenditures revealed that Kshs.95,807,935 was spent in the year under review. The resultant balance of Kshs.96,307,053 is not in agreement with the projects closing banks balances of Kshs.395,987,000.

Consequently, the accuracy and propriety of the expenditure of Kshs.96,307,053 for the programme for the year ended 30 June 2020 could not be confirmed.</td><td>Review of transactions relating to Kenya Urban Support Program is reconciled as shown below:

<table><tr><th>Item</th><th>Type of Do</th></tr><tr><td>Opening Balance</td><td>-</td></tr><tr><td>Additions during the year</td><td>UDG</td></tr><tr><td></td><td>UIG</td></tr><tr><td>Less Expenses</td><td>UIG</td></tr><tr><td></td><td>UDG</td></tr><tr><td>Closing Balance</td><td></td></tr></table></td><td>Resolved</td><td>NA</td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		The opening balance of Kshs. 297,499,000 for KUSP Development and KUSP Institutional Grant in special purpose account held CBK The expenditures in relation to KUSP have been incorporated in the financial statements under use of goods and services and acquisition of assets. The bank balances of Kshs. 395,988,892 are held in the commercial bank accounts (KCB) as Kshs.377,419,366 for KUSP (Development grant) and Kshs.18,568,322 for KUSP (Institutional grant) respectively.		
4.0	**Pending Bills** Note 26 to the financial statements reflected an amount of Kshs.546,870,000 as pending bills. However, analysis of the pending bills annexure attached revealed the following anomalies,	The Management set up a Pending Bills Committee to determine the accuracy of monies owed by the county. The report of the same will determine reliable pending bill.	Resolved	NA

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) The casting of the pending bills schedules reflects a balance of Kshs.676,394,713 which differs from the financial statements balance of Kshs.546,870,000. The difference of Kshs.129,524,713 has not been explained or reconciled. (ii) Bills totaling Kshs.15,278,592 represented bills committed after 31 May contrary to the provisions of Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015.The provision states that all commitment for goods and services shall be done not later than 31 May each year except with the express approval of the accounting officers in writing. No approval from the Accounting Officers were obtained to justify the late commitments. (iii) Bills payable to Lanics Holding Limited of Kshs.2,807,447 committed in the year 2019 and Odoya Jacob and George Bittar of Kshs.401,000 committed in the year 2018 were excluded from the pending bills listing. (iv) The Controller of Budget implementation report for the financial year ended 30 June 2020 revealed that the County had accumulated pending bills amounting to Kshs.410,490,000 which differs with the figure of Kshs.546,870,000 as at 30 June 2020. Consequently, the accuracy and completeness of the pending bills figures of Kshs.546,870,000 as at 30 June 2020 could not be ascertained.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
6.0	**Failure to Spend at Least 30% On Development** The statement of receipts and payments revealed that a total of Kshs.1,839,071,000 was spent on acquisition of assets in the year under review. The payments represented 27% of the total expenditure of Kshs.6,766,453,000. The development expenditure was below the permitted limit of at least 30% as set in the Act. Consequently, the management was in breach of the law.	• The county allocated Kshs 3,857,390,404 to development which was 44% of the approved budget of Kshs 8,746,125,949 which is above the 30% threshold. • There was disbursement of funds from the National Treasury to the County Revenue Fund and as at the close of the financial year 2019/2020 the County had not received the last tranche for the financial year amounting to Kshs. 462,723,000 which greatly affected payments for development projects and these payments had	Resolved	NA

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 be voided from the IFMIS system and be re-budgeted in the current financial year. • However the low expenditure was remedied as Kshs 565,380,551 of the unspent budget balance was re-budgeted in the 2020-2021 supplementary budget towards development. • The County executive furthermore endeavors to achieve the 30% threshold in the medium term as per PFM Act Section 107		
6.0	**Payment of Task Force Allowances** The statement of receipts and payments reflects Kshs.1,143,675,000	The Public Service Board advertised various positions for the Department of Health Services, out of which over two	Resolved	NA

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)*
	relating to use goods and services which in turn includes Kshs.111,469,000 on domestic travel and subsistence. The County public service board paid a total of Kshs.2,404,000 as daily subsistence allowance in the months of May 2020 and June 2020 for 28 and 20 days respectively to its members who were tasked with the duty of sorting manual and online applications for the Health sector. However, the following anomalies were noted with regard to the allowances. i) Eleven officers were appointed in the first task force and second task force contrary to guidelines. The resultant breach in the guidelines cost the management Kshs.900,000. ii) The task force assignment was done for a period of 48 days contrary to the limit (15) set in the government guidelines. iii) The task force had a total of 18 members exceeding the limit of 15 members set up by the guidelines. iv) The task force days were extended without the prior authority of SRC / Directorate Public Service Board as required. v) The allowances paid were not disclosed in the financial statements as required by Public Finance Management (County Government) Regulations, 2015. Consequently, the propriety of task force allowances totaling to	thousand (2,000) applicants were received both on-line and hand delivered. The PSC also through the County Public Service Board advertised for the recruitment of Health staff through UHC cohort 1 and 2 which attracted over one thousand applicants (1,000). Due to the urgency in recruitment of Health staff needed by the PSC through the County Public Service Board to address County Health Service requirements and combat COVID-19 pandemic, the Public Service Board made a decision to form a task force in order to beat the deadline of 30th April, 2020, under UHC 1 and 2. The Secretary/CEO tabled the requisition for recruitment by the Public Service Commission (Ministry of Health) and the department of health at the Board meeting held on 14th April, 2020.		

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.2,404,000 paid for the year ended 30 June 2020 could not be confirmed.	The Board deliberated on the matter and noted the necessity and the urgency of the staff required and authorized the Secretary/CEO Public Service Board to constitute Task force to carry out the exercise of recruiting the staff. The Secretary/CEO nominated a task force committee to work for twenty days for staff recruitment under the department of Health Services and twenty days for staff recruitment under UHC cohort 1 and 2, all the Officers nominated for the task force were given the nomination letters as required. **Annex 6 b (i)** The compensation of the task force was as per the salaries & remuneration commission circular Ref. No: SRC/ADM/CIR/1/13(122) Dated 16th April, 2014, which states that the rate for Chairman and member for the task force formed is Ksh.5, 000 and Ksh.		

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)*
		4,000 respectively. **Annex 6 b (ii)** The task force for both assignments were done for maximum period of forty (40) days without any extension i.e twenty (20) days for recruitment of staff for department of Health services and twenty (20) days for the recruitment of staff under UHC cohort 1 and 2 The total task force allowances paid were in form of daily subsistence allowance (DSA) thus the payments of task force one (1) were disclosed under the use of goods and service and the task force two (2) were disclose under pending staff payables in the financial statements.		
7.0	**Ethnic Composition of Employees** A review of June 2020 IPPD payroll revealed that most of the employees in the payroll are from one ethnic tribe being the Kalenjin and comprise of 92% of the entire payroll which is against the provisions of 33% as	The County Government inherited the majority of staff from the defunct Local Authorities. However, going forward the County is upholding diversity as		

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)*
	stipulated in the National Cohesion and integration Act, 2008 Section 7 (1) which requires that all public establishments 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. The compensation for employees cost also accounted for 37.95% of the total county revenue. This is above the 35% limit set out by section 25(1)(b) of the Public Finance Management (County Government) Regulations, 2015. Consequently, the management was in breach of the law.	stipulated in Section 7 (1 and 2) of the National Cohesion and Integration Act, 2008. This implementation will also be guided by the county Succession Management Plan.		
10	**Construction of Modern Market at Sondu** Included in the statement of receipts and payments under acquisition of assets figure of Kshs.1, 839,071,000 is payment of Kshs.42,234,092 erection and completion of a modern market at Sondu trading center. Payment records indicate that a total of Kshs.42,234,092 had been paid as at the time of the audit representing 33% of the contract sum. Physical verification indicated works as on going. However, ownership documents for the parcel on which the project is being undertaken was not availed. Consequently, the ownership and propriety of the expenditure of Kshs.42,234,092 on the construction of the market could not be confirmed	The land in use is reserved for Sondu market as per Gazette Notice 2520/56 of 14.7.1956. Find attached Part Development Plan and Registry Index Map (KER/Kaplelartet/925; Sheet12)	Resolved	NA

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)*
	for the year ended 30 June 2020.			
11	**Nugatory Expenditure** Included under use of goods and services balance of Kshs.1,143,675,000 under hospitality supplies and services balance of Kshs.80,518,000 is Kshs.755,5000 paid to a local company for provision of tents, chairs and public address system during the funeral of a village elder. The request for quotation document was opened on 16 August 2019 before an official request was made by the family of the deceased through a letter dated 22 December 2019. As a result of the inconsistencies in the procurement of the equipment's, the propriety of the expenditure of Kshs.755,500 could not be confirmed for the year ended 30 June 2020.	The Department of Public Service Management is keen is ensuring that all regulations set in Public Finance Management ACT is adhered to. In the financial year 2019/20, the department had three major sub-heads, that is Public Service Management Administration, Office of the Governor and Deputy Governor and the County Public Service Board. The main purpose of confidential expenditures is to cater for office standing imprest for governor and his deputy. The nature of expenditures, as evident in the payment documents ranges from purchase of meals and snacks and hospitality services among other expenses of the same nature. The requisition was approved by the governor through the County Secretary for the event to take place and was attended by several other dignitaries.	Resolved	NA

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)
		Subnetworks Kenya Ltd was regularly awarded the contract via request for quotations. This expenditure should have been classified as stated above but instead it was wrongly charged/classified. However, the department will work closely with the county budget team to look for the most appropriate economic item where such expenses can be categorized in the future to be in line with the Public Finance Management Act. 16th August, 2019 is the date which the tenders for provision of hire of equipment for county events was opened and not the day which the requests for quotations was opened. Subnetwork Kenya Limited was one of the companies selected within this framework agreement. Therefore, the requisition for assistance was raised on 23rd October, 2019 and the said company engaged on 24th October, 2019.Attached in **Appendix 11b (i)** are		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		documents to elaborate on the same. The raised dais, chairs and 2 PA systems were provided because HE the governor as well as other dignitaries attended the funeral The management did not see it prudent to ask for a death certificate as the family was mourning but the Invoice is available and attached in **Appendix 11b(ii)** to show that indeed the event took place		
13	**Legal Expenses** Included under use of goods and services balance of Kshs.1,143,675,000 under specialized materials and services is Kshs.3,000,000 paid for legal expenses to an advocates firm. However, procurement documents disclosing how the firm was identified such as, quotations, tender opening minutes, local service orders were not available for audit review. As a result, the expenditure on the legal expenses could not be ascertained Consequently, the propriety of Kshs.3,000,000 paid for legal expenses	The payment of KSh.3,000,000 was made to E.M. Orina & CO. Advocates who was representing County Government of Kericho on a case filed by 15 former employees (claimants) against County Government of Kericho (Respondent) at Employment and Labour Relations Court of Kenya at Kericho case no. 160 of 2015. The payee was prequalified to offer	Resolved	NA

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)
	could not be confirmed.	legal services during the FY 2015/2016 and had signed a framework contract with the County Government (find attached the framework contract) as attached as Annex 13 b		

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	462,723,000	1,775,565,000	887,782,500	2,717,152,500	5,843,223,000
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme		7,650,000	-	7,650,000	15,300,000
World Bank -- THUSCP	-	-	47,231,494	46,968,921	94,200,415
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme (KDSP)	-	-	45,000,000	102,491,953	147,491,953
Youth Polytechnic support grant	-	-	11,222,447	11,222,447	22,444,894
Abolishment of user fees in health centres and dispensaries	-	-	-	18,048,789	18,048,789
Kenya Urban Support Programme	-	72,984,012		66,394,492	139,378,504
Agriculture Sector Development Support Project (ASDSP)	-	-	12,104,022	173,770	12,277,792
Kenya Climate Smart Agriculture Project (KCSAP)	-	119,541,916	-	139,151,220	258,693,136
Roads Maintenance Levy Fund (RLMF)	-	-	81,126,084	81,126,084	162,252,168
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Total	**462,723,000**	**1,975,740,928**	**1,084,466,547**	**3,190,380,176**	**6,713,310,651**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date Contracted	Original Amount	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							
Chemitan Contructions And Supplies Limited	30.06.2021	1,347,346	1,347,346	0	0	1,347,346	
Merkel Enterprises Limited	30.06.2020	5,400,735	5,400,735	0	0	5,400,735	
Nevada Investment Limited	30.06.2020	1,453,140	1,453,140	0	0	1,453,140	
Sundy Developers Limited	30.06.2020	1,319,040	1,319,040	0	0	1,319,040	
Sarandon Limited	30.06.2020	887,000	887,000	0	0	887,000	
Dicols Holdings Limited	30.06.2020	2,500,000	2,500,000	0	0	2,500,000	
Shakaina Solutions Limited	30.06.2018	3,493,862	3,493,862	0	0	3,493,862	
Triple Tie Investment Ltd P.O. Box 12 Kericho	30.06.2021	551,980	551,980	0	0	551,980	
Bevca Holdings Ltd P.O. Box 53 Sosiot	30.06.2021	1,528,100	1,528,100	0	0	1,528,100	
Freks Company Limited P.O. Box 305 Kericho	30.06.2021	794,200	794,200	0	0	794,200	
Tripple Tie	30.06.2021	551,980	551,980	0	0	551,980	
Realpower Investment Limited P.O. Box 1264 Kericho	30.06.2021	1,219,970	1,219,970	0	0	1,219,970	
Bezalel Ltd	30.06.2021	986,349	986,349	0	0	986,349	
Tagnarl Invest Ltd	30.06.2021	1,070,688	1,070,688	0	0	1,070,688	
Bezalel Ltd	30.06.2021	558,728	558,728	0	0	558,728	
Pacific General Works Ltd	30.06.2021	538,275	538,275	0	0	538,275	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Ketit Ltd Company	30.06.2021	530,175	530,175	0	0	530,175	
Alron Construction Ltd	30.06.2021	1,050,960	1,050,960	0	0	1,050,960	
Nile Blank Company Ltd P.O. Box 2216 Kericho	30.06.2021	1,449,676	1,449,676	0	0	1,449,676	
Dowel Engineering Ltd P.O. Box 2205 Nakuru	30.06.2021	1,204,250	1,204,250	0	0	1,204,250	
Baryeso Investment Company Ltd P.O. Box 52 Londiani	30.06.2021	491,944	491,944	0	0	491,944	
Alro Logistique Company Ltd P.O. Box 2055 Kericho	30.06.2021	1,350,082	1,350,082	0	0	1,350,082	
Cacron Investment Ltd P.O. Box 1206 Kericho	30.06.2021	557,693	557,693	0	0	557,693	
Mumanest Enterprises Ltd P.O. Box 95 Litein	30.06.2021	1,420,628	1,420,628	0	0	1,420,628	
Bevca Holdings Ltd P.O. Box 53 Sosiot	30.06.2021	1,772,596	1,772,596	0	0	1,772,596	
Dowel Engineering Ltd P.O. Box 2205 Nakuru	30.06.2021	505,950	505,950	0	0	505,950	
Beron Holdings Ltd P.O. Box 1160 Kericho	30.06.2021	681,168	681,168	0	0	681,168	
Korter Ventures Limited P.O. Box 484 Kericho	30.06.2021	1,504,206	1,504,206	0	0	1,504,206	
Beron Holdings Limited P.O. Box 1160 Kericho	30.06.2021	688,194	688,194	0	0	688,194	
Jantany Enterprises Ltd P.O. Box 698 Nairobi	30.06.2021	558,382	558,382	0	0	558,382	
Optrac Limited P.O. Box	30.06.2021	691,650	691,650	0	0	691,650	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
52 Bomet							
Gilbron Holding Limited P.O. Box 830, Kericho	30.06.2021	581,137	581,137	0	0	581,137	
Belcom Investments Limited P.O. Box 928, Kericho	30.06.2021	935,850	935,850	0	0	935,850	
Manej Enterprises Limited P.O. Box 2055, Kericho	30.06.2021	530,103	530,103	0	0	530,103	
Dacrane Limited P.O. Box 786 Sotik	30.06.2021	1,237,455	1,237,455	0	0	1,237,455	
Moiwa Youth Limited P.O. Box 467, Sotik	30.06.2021	1,020,000	1,020,000	0	0	1,020,000	
Gersky Investment Limited P.O. Box 735, Kericho	30.06.2021	528,229	528,229	0	0	528,229	
Cagla Enterprises Ltd P.O. Box 1206 Kericho	30.06.2021	1,082,020	1,082,020	0	0	1,082,020	
Bendenners Contractors& Gen Suppliers P.O. Box 46 Roret	30.06.2021	846,580	846,580	0	0	846,580	
Tiongs Investment Ltd P.O. Box 87734 Nairobi	30.06.2021	759,510	759,510	0	0	759,510	
Tillibei Holdings Ltd P.O. Box 164 Nandi Hills	30.06.2021	1,207,980	1,207,980	0	0	1,207,980	
Milda Company Ltd P.O. Box 2 Kipkelion	30.06.2021	1,499,170	1,499,170	0	0	1,499,170	
Manej Enterprises Limited P.O. Box 2055, Kericho	30.06.2021	1,101,658	1,101,658	0	0	1,101,658	
Toet Company Limited P.O.	30.06.2021	738,432	738,432	0	0	738,432	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Box 57 Chesinende							
Manej Enterprises Limited P.O. Box 2055, Kericho	30.06.2021	1,101,658	1,101,658	0	0	1,101,658	
Naik Property Limited P.O. Box 200 Kericho	30.06.2021	683,449	683,449	0	0	683,449	
Tetem Logistics Ltd P.O. Box 406 Kericho	30.06.2021	773,762	773,762	0	0	773,762	
Korter Ventures Limited P.O. Box 484 Kericho	30.06.2021	782,406	782,406	0	0	782,406	
Winvade Contractors& Suppliers Ltd P.O. Box 1206 Kericho	30.06.2021	715,256	715,256	0	0	715,256	
Sotal Engineering Co Limited P.O. Box 68 Litein	30.06.2021	1,427,190	1,427,190	0	0	1,427,190	
Sotal Engineering Co Limited P.O. Box 68 Litein	30.06.2021	779,800	779,800	0	0	779,800	
Wilrah Investment Co. Ltd P.O. Box 37 Litein	30.06.2021	691,952	691,952	0	0	691,952	
Adwardxons Africa Ltdbox 728 Kericho	30.06.2021	1,252,030	1,252,030	0	0	1,252,030	
Tetem Logistics Ltd Box 406 Kericho	30.06.2021	773,762	773,762	0	0	773,762	
Slope- Horizon International Limited P.O. Box 52470 Nairobi	30.06.2021	710,152	710,152	0	0	710,152	
Realpower Investment Limited P.O. Box 1264 Kericho	30.06.2021	1,219,970	1,219,970	0	0	1,219,970	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Mabsa General Suppliers P.O. Box 78 Litein	30.06.2021	688,008	688,008	0	0	688,008	
Bril General Constractors And Suppliers Ltd P.O Box 1174 Kericho	30.06.2021	1,170,000	1,170,000	0	0	1,170,000	
Brilanko Investment Limited P.O. Box 81, Ndanai	30.06.2021	752,782	752,782	0	0	752,782	
Ole-Seroi Construction Limited P.O. Box 109, Kericho	30.06.2021	1,419,388	1,419,388	0	0	1,419,388	
Skyview Logistics Limited P.O. Box 1299 Kericho	30.06.2021	1,135,756	1,135,756	0	0	1,135,756	
Slope- Horizon International Limited P.O. Box 52470 Nairobi	30.06.2021	710,152	710,152	0	0	710,152	
Starkward Corporation Ltd P.O. Box 8984 Nairobi	30.06.2021	1,260,746	1,260,746	0	0	1,260,746	
Sogoria Contractors Ltd P.O. Box 1160 Kericho	30.06.2021	1,482,979	1,482,979	0	0	1,482,979	
Homros Holdings Ltd . Box 2216 Kericho	30.06.2021	1,429,178	1,429,178	0	0	1,429,178	
Counternine Holdings Ltd P.O. Box 95 Litein	30.06.2021	805,214	805,214	0	0	805,214	
Edkiche Investment Ltd Box 114 Kericho	30.06.2021	1,120,000	1,120,000	0	0	1,120,000	
Kiplan Enterprises Ltd P.O. Box 219917 Nairobi	30.06.2021	724,316	724,316	0	0	724,316	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Raysal Investments Ltd Box 52 Bomet	30.06.2021	1,177,040	1,177,040	0	0	1,177,040	
Winvade Const. Suppliers Ltd Box 1206 Kericho	30.06.2021	1,173,450	1,173,450	0	0	1,173,450	
Greyshade Engineers Ltd Box 380, Sotik	30.06.2021	1,101,658	1,101,658	0	0	1,101,658	
Greyshade Engineers Ltd Box 380, Sotik,	30.06.2021	773,762	773,762	0	0	773,762	
Freca Contr. Supplies Co. Ltd Box 47 Litein	30.06.2021	1,169,698	1,169,698	0	0	1,169,698	
Jamicom Suppliers Ltd P.O. Box 44 Litein	30.06.2021	1,286,242	1,286,242	0	0	1,286,242	
Toet Company Ltd P.O. Box 57 Chesinende	30.06.2021	850,210	850,210	0	0	850,210	
Moiwa Youth Limited,	30.06.2021	899,500	899,500	0	0	899,500	
Kiburet Building And Supplies Limited.	30.06.2021	849,935	849,935	0	0	849,935	
Kasukaa Co. Ltd,P.O.Box 792 -20210 Litein	30.06.2021	925,800	925,800	0	0	925,800	
Afriquoff Investment Limited	30.06.2021	1,190,972	1,190,972	0	0	1,190,972	
Hilnoh Technologies Enterprises Limited	30.06.2021	1,553,200	1,553,200	0	0	1,553,200	
Dencado Design Limited	30.06.2021	1,560,000	1,560,000	0	0	1,560,000	
Pace Solutions	30.06.2021	1,800,000	1,800,000	0	0	1,800,000	
Gateway Experts Services Ltd.	30.06.2021	1,600,995	1,600,995	0	0	1,600,995	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Brenyungs Ltd.	30.06.2021	1,287,407	1,287,407	0	0	1,287,407	
Marielel Nk Company Limited. P.O. Box 48-20204	30.06.2021	1,183,200	1,183,200	0	0	1,183,200	
Sogoria Construction Limited P.O. Box 59	30.06.2021	1,294,304	1,294,304	0	0	1,294,304	
Spacegirts Ltd	30.06.2021	849,352	849,352	0	0	849,352	
Chacha Enterprises Limited	30.06.2021	1,249,000	1,249,000	0	0	1,249,000	
Niron Technologies Limited P.O. Box 28870 – 00100 Nairobi	30.06.2021	1,249,535	1,249,535	0	0	1,249,535	
Sub-Total		**99,362,236**	**99,362,236**	**0**	**0**	**99,362,236**	
Construction of civil works							
Afriscape Limited	30.06.2021	1,695,090	1,695,090	0	0	1,695,090	
Tealand Engineering And Construction Limited	30.06.2018	9,271,671	9,271,671	0	0	9,271,671	
Brown Ventures Limited	30.06.2021	2,252,730	2,252,730	0	0	2,252,730	
Pramigo Holdings Limited	30.06.2021	751,680	751,680	0	0	751,680	
Minget Solution Limited	30.06.2020	3,963,604	3,963,604	0	0	3,963,604	
Ditech Engineeering Services	30.06.2020	1,295,380	1,295,380	0	0	1,295,380	
Yebryne Enterprises Limited	30.06.2021	4,370,694	4,370,694	0	0	4,370,694	
Millivans Investment Limited	30.06.2021	404,515	404,515	0	0	404,515	
Levas Holdings Limited	30.06.2020	273,000	273,000	0	0	273,000	
Vintage Youth Ventures Limited	30.06.2020	3,500,000	3,500,000	0	0	3,500,000	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Robwoods General Suppliers Limited	30.06.2021	4,297,262	4,297,262	0	0	4,297,262	
Exo Tech East Africa Limited	30.06.2021	4,859,170	4,859,170	0	0	4,859,170	
Floson Company Limited	30.06.2021	1,560,148	1,560,148	0	0	1,560,148	
High Hawk Agency Company Limited	30.06.2021	2,499,916	2,499,916	0	0	2,499,916	
Tealand Solution Limited	30.06.2021	2,959,340	2,959,340	0	0	2,959,340	
Rift Valley Machinery Limited	30.06.2019	112,786	112,786	0	0	112,786	
Bethacom Enterprises Limited	30.06.2020	943,464	943,464	0	0	943,464	
Coroki Construction And Supplies Limited	30.06.2021	3,492,000	3,492,000	0	0	3,492,000	
Roly Ventures Limitede	30.06.2021	3,664,092	3,664,092	0	0	3,664,092	
Beautyways Limited	30.06.2020	4,221,640	4,221,640	0	0	4,221,640	
Gravel Works Limited	30.06.2021	3,219,541	3,219,541	0	0	3,219,541	
Tripple Tie Limited	30.06.2021	1,802,000	1,802,000	0	0	1,802,000	
Rojugs Company Limited	30.06.2021	1,272,000	1,272,000	0	0	1,272,000	
Kosiko Engineering Solution Ltd	30.06.2021	1,730,000	1,730,000	0	0	1,730,000	
Lamos General Contractors Ltd	30.06.2021	2,334,044	2,334,044	0	0	2,334,044	
Rojugs Company Limited	30.06.2021	2,578,400	2,578,400	0	0	2,578,400	
Steliro Enterprises Ltd	30.06.2021	6,162,600	6,162,600	0	0	6,162,600	
Bril General Contractors $ Supplies Ltd	30.06.2021	3,201,600	3,201,600	0	0	3,201,600	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Rilwei Company Ltd	30.06.2021	350,000	350,000	0	0	350,000	
Kendi Agencies $ Supplies Ltd	30.06.2021	1,664,200	1,664,200	0	0	1,664,200	
Poomal Agencies	30.06.2021	2,099,500	2,099,500	0	0	2,099,500	
Maytrail Investment Ltd	30.06.2021	5,007,926	5,007,926	0	0	5,007,926	
Moku Investment Ltd	30.06.2021	3,363,196	3,363,196	0	0	3,363,196	
Kangato Construction Co. Ltd	30.06.2017	2,192,887	2,192,887	0	0	2,192,887	
Wegets Technical Solutions	30.06.2017	2,767,946	2,767,946	0	0	2,767,946	
Jamila Enterprises Ltd	30.06.2017	1,200,832	1,200,832	0	0	1,200,832	
Kapyemit General Contractors Ltd	30.06.2017	2,346,761	2,346,761	0	0	2,346,761	
China Yu Developers Ltd	30.06.2017	2,587,519	2,587,519	0	0	2,587,519	
Tmk E.A Holdings Ltd	30.06.2017	2,662,954	2,662,954	0	0	2,662,954	
Hellonrift Co. Ltd	30.06.2017	2,552,456	2,552,456	0	0	2,552,456	
Rontel Ltd	30.06.2017	2,174,275	2,174,275	0	0	2,174,275	
Levas Holdings Ltd	30.06.2017	2,001,580	2,001,580	0	0	2,001,580	
Beruri Investments Ltd	30.06.2017	2,063,594	2,063,594	0	0	2,063,594	
Freca Contractors & Supplies Company Ltd	30.06.2017	1,716,467	1,716,467	0	0	1,716,467	
Errol Homes Ltd	30.06.2017	2,635,173	2,635,173	0	0	2,635,173	
Tuiya General Contractors Ltd	30.06.2017	1,619,824	1,619,824	0	0	1,619,824	
Acute Supplies Ltd	30.06.2017	1,621,191	1,621,191	0	0	1,621,191	
Tulwet Investment Co. Ltd	30.06.2017	2,217,450	2,217,450	0	0	2,217,450	
Denotec Company Ltd	30.06.2017	1,088,368	1,088,368	0	0	1,088,368	
Nickbett Company Ltd	30.06.2017	2,445,045	2,445,045	0	0	2,445,045	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Bestfield Enterprise Ltd	30.06.2017	2,653,697	2,653,697	0	0	2,653,697	
Eldan Company Ltd	30.06.2017	2,918,992	2,918,992	0	0	2,918,992	
Emron Contractors & Supplies Ltd	30.06.2017	1,872,716	1,872,716	0	0	1,872,716	
Naik Property Ltd	30.06.2017	1,554,736	1,554,736	0	0	1,554,736	
Jankari Limited	30.06.2017	2,286,128	2,286,128	0	0	2,286,128	
Bartegan Enterprises Limited	30.06.2021	1,582,588	1,582,588	0	0	1,582,588	
Purspring Investments Limited	30.06.2021	2,958,189	2,958,189	0	0	2,958,189	
Young Berry Enterprises Ltd	30.06.2017	3,426,686	3,426,686	0	0	3,426,686	
Rirkos Contractors Ltd	30.06.2017	717,501	717,501	0	0	717,501	
Rirkos Contractors Ltd	30.06.2017	1,458,120	1,458,120	0	0	1,458,120	
Tegunot Enterprise Ltd	30.06.2017	1,149,010	1,149,010	0	0	1,149,010	
Giokems $ Associates Ltd	30.06.2017	1,930,399	1,930,399	0	0	1,930,399	
Bartegan Enterprises Limited	30.06.2017	2,129,781	2,129,781	0	0	2,129,781	
Ricpam Limited	30.06.2021	3,986,676	3,986,676	0	0	3,986,676	
Rotest Enterprises Ltd	30.06.2021	936,463	936,463	0	0	936,463	
Staflo Enterprises Limited	30.06.2021	986,000	986,000	0	0	986,000	
Nation Media Group Limited	30.06.2021	1,416,360	1,416,360	0	0	1,416,360	
Phorton Construction Limited	30.06.2020	1,619,866	1,619,866	0	0	1,619,866	
Mount Sinai Solutions Limited	30.06.2020	2,118,366	2,118,366	0	0	2,118,366	
Tetem Logistics Limited	30.06.2020	546,684	546,684	0	0	546,684	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Lineage Holdings Limited	30.06.2020	359,997	359,997	0	0	359,997	
Hildama Construction And Supplies Limited	30.06.2020	279,626	279,626	0	0	279,626	
Kiberton Corporation Ltd	30.06.2020	9,065,887	9,065,887	0	0	9,065,887	
Kiberton Corporation Ltd	30.06.2020	3,860,109	3,860,109	0	0	3,860,109	
Lawina Estates	30.06.2020	3,858,575	3,858,575	0	0	3,858,575	
Kimokein Internatonal	30.06.2020	3,839,363	3,839,363	0	0	3,839,363	
Sub-Total		**186,580,028**	**186,580,028**			**186,580,028**	
Supply of goods							
Appcent Technologies	30.06.2019	180,000	180,000	0	0	180,000	
Bakley Enterprises Ltd	30.06.2020	787,135	787,135	0	0	787,135	
Houston Myles Investment Ltd	30.06.2021	1,199,00	1,199,00	0	0	1,199,000	
Dt Galaxy Ventures Ltd	30.06.2021	748,200	748,200	0	0	748,200	
Goto Sports Marketing Co Ltd	30.06.2021	798,064	798,064	0	0	798,064	
Izrah Company Limited	30.06.2021	528,840	528,840	0	0	528,840	
National Cereals And Produce Board-Kericho	30.06.2021	281,150	281,150	0	0	281,150	
Government Printers	30.06.2021	120,640	120,640	0	0	120,640	
Maraba Enterprises Ltd	30.06.2020	502,500	502,500	0	0	502,500	
Low And Suns E.A Limited	30.06.2020	1,100,000	1,100,000	0	0	1,100,000	
Lanev Company Limited	30.06.2021	2,966,150	2,966,150	0	0	2,966,150	
Sundy Developers Limited	30.06.2021	52,465	52,465	0	0	52,465	
Truven E.A Limited	30.06.2021	2,634,000	2,634,000	0	0	2,634,000	
Safari Motors Services	30.06.2021	1,424,408	1,424,408	0	0	1,424,408	
Elbis Limited	30.06.2021	1,199,440	1,199,440	0	0	1,199,440	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Salche	30.06.2021	929,200	929,200	0	0	929,200	
Safari Motors Services	30.06.2021	1,181,100	1,181,100	0	0	1,181,100	
Taji Marketing Solutions Limited	30.06.2021	250,000	250,000	0	0	250,000	
Possible Chemist	30.06.2021	5,366,700	5,366,700	0	0	5,366,700	
Kemsa	30.06.2020	18,871,213	18,871,213	0	0	18,871,213	
Dansites Holdings Limited	30.06.2021	942,000	942,000	0	0	942,000	
Dansites Holdings Limited	30.06.2021	507,000	507,000	0	0	507,000	
Dalbot Capital Africa Limited	30.06.2021	190,000	190,000	0	0	190,000	
Dalbot Capital Africa Limited	30.06.2021	249,600	249,600	0	0	249,600	
Dalbot Capital Africa Limited	30.06.2021	478,400	478,400	0	0	478,400	
Fadama Investment Limited	30.06.2021	496,000	496,000	0	0	496,000	
Pinakim Africa Ltd	30.06.2020	12,755,894	12,755,894	0	0	12,755,894	
Mobidex	30.06.2020	170,000	170,000	0	0	170,000	
Bril General Contractors And Suppliers Limited	30.06.2020	1,815,000	1,815,000	0	0	1,815,000	
Westside Stationers	30.06.2020	238,000	238,000	0	0	238,000	
Westside Stationers	30.06.2020	976,000	976,000	0	0	976,000	
Gilbron Holdings Limited	30.06.2020	758,640	758,640	0	0	758,640	
Deblin Enterprises Ltd P.O. Box 1160 Kericho	30.06.2020	800,000	800,000	0	0	800,000	
Bril General Constractors And Suppliers	30.06.2020	249,400	249,400	0	0	249,400	
Peoney System	30.06.2020	287,680	287,680	0	0	287,680	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Kalyn Investment Ltd	30.06.2020	901,000	901,000	0	0	901,000	
Detch International Ltd	30.06.2019	244,000	244,000	0	0	244,000	
Bril General Contractors	30.06.2020	349,740	349,740	0	0	349,740	
Omline Service Station	30.06.2020	719,000	719,000	0	0	719,000	
Rotsons General Supplies	30.06.2020	235,000	235,000	0	0	235,000	
Lawkip Investment Limited	30.06.2021	2,516,500	2,516,500	0	0	2,516,500	
Sub-Total		**66,999,059**	**66,999,059**	**0**	**0**	**66,999,059**	
Supply of services							
Kapteigo Enterprises	30.06.2020	1,004,850	1,004,850	0	0	1,004,850	
Kiprotich Chepkwony	30.06.2019	502,425	502,425	0	0	502,425	
Sagoo Motors	30.06.2020	184,680	184,680	0	0	184,680	
Sagoo Motors	30.06.2020	382,882	382,882	0	0	382,882	
Joventure Hotel	30.06.2020	716,500	716,500	0	0	716,500	
Tea Research Foundation	30.06.2020	210,000	210,000	0	0	210,000	
African Touch Safaris	30.06.2020	33,910	33,910	0	0	33,910	
Joventure Hotel Limited	30.06.2021	821,450	821,450	0	0	821,450	
Exotic House	30.06.2021	430,000	430,000	0	0	430,000	
Kenya Power	30.06.2021	807,896	807,896	0	0	807,896	
Trapih Limited	30.06.2021	529,800	529,800	0	0	529,800	
Kericho Toyota	30.06.2021	233,632	233,632	0	0	233,632	
Primeland Limited	30.06.2021	2,497,500	2,497,500	0	0	2,497,500	
Standard Group Ltd	30.06.2021	872,520	872,520	0	0	872,520	
Standard Media Group	30.06.2021	638,000	638,000	0	0	638,000	
African Touch Safaris	30.06.2020	436,800	436,800	0	0	436,800	
Manyoge Wanyama & Associates	30.06.2021	800,000	800,000	0	0	800,000	
Joventure Ltd	30.06.2021	600,000	600,000	0	0	600,000	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Lavington Security Limited	30.06.2018	2,744,000	2,744,000	0	0	2,744,000	
National Industrial Training Authority	30.06.2021	2,365,200	2,365,200	0	0	2,365,200	
Shesy Enterprises Limited	30.06.2021	1,337,800	1,337,800	0	0	1,337,800	
Staflo Enterprises Limited	30.06.2021	198,000	198,000	0	0	198,000	
Grand Royal Swiss Hotel	30.06.2021	875,000	875,000	0	0	875,000	
Merkel Enterprises Limited	30.06.2020	700,000	700,000	0	0	700,000	
Kericho Water And Sanitation Co Ltd	30.06.2021	640,520	640,520	0	0	640,520	
Kenya School Of Government - Baringo	30.06.2021	2,000,000	2,000,000	0	0	2,000,000	
TranscountyValuers	30.06.2021	7,300,788	7,300,788	0	0	7,300,788	
Riverbank Solutions Limited	30.06.2021	16,266,583	16,266,583	0	0	16,266,583	
Tea Research Institute	30.06.2021	238,150	238,150	0	0	238,150	
Kenya Forestry College	30.06.2021	123,700	123,700	0	0	123,700	
Africana Savana Limited	30.06.2021	429,400	429,400	0	0	429,400	
Safari Motor Service	30.06.2021	179,365	179,365	0	0	179,365	
Kenya Institute Of Highways & Bld Technologies	30.06.2021	27,413	27,413	0	0	27,413	
Royal City Hotel Ltd	30.06.2021	433,800	433,800	0	0	433,800	
Joventure Guest House And Hotel	30.06.2021	1,540,000	1,540,000	0	0	1,540,000	
Royal Media Services Ltd	30.06.2021	1,610,000	1,610,000	0	0	1,610,000	
Nativity Safaris	30.06.2021	319,625	319,625	0	0	319,625	
Kericho Toyota Cads	30.06.2021	350,280	350,280	0	0	350,280	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Motors Limited							
Josam Prime Time Insurance Agency	30.06.2021	403,132	403,132	0	0	403,132	
Pelikan Insurance Brokers K Ltd	30.06.2021	21,388,624	21,388,624	0	0	21,388,624	
Records& Information Management E.A Ltd	30.06.2021	174,000	174,000	0	0	174,000	
Kalyn Investment Limited	30.06.2021	975,000	975,000	0	0	975,000	
Association Of Government Librarians	30.06.2021	20,000	20,000	0	0	20,000	
Password And Logistic Enterprises	30.06.2021	1,012,500	1,012,500	0	0	1,012,500	
Mephco Traders Company Limited	30.06.2021	1,739,850	1,739,850	0	0	1,739,850	
Mephco Traders Company Limited	30.06.2021	600,000	600,000	0	0	600,000	
Modason Cleaners, Furnishers And Suppliers Limited	30.06.2021	1,820,000	1,820,000	0	0	1,820,000	
Matros Holding Limited	30.06.2021	552,000	552,000	0	0	552,000	
Blue Miles Company Ltd	30.06.2021	1,917,000	1,917,000	0	0	1,917,000	
Heplix Company Ltd	30.06.2021	2,240,000	2,240,000	0	0	2,240,000	
Marielee Nk Company Limited	30.06.2021	496,250	496,250	0	0	496,250	
Jetrovin Enterprises	30.06.2021	470,000	470,000	0	0	470,000	
Modason Cleaners, Furnishers And Suppliers	30.06.2021	4,830,000	4,830,000	0	0	4,830,000	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Limited							
Croix Enterprises Limited	30.06.2021	937,500	937,500	0	0	937,500	
Samfloca Holdings Limited	30.06.2021	489,500	489,500	0	0	489,500	
E- Five Investment Limited	30.06.2021	268,750	268,750	0	0	268,750	
Arinz Company Limited	30.06.2020	318,000	318,000	0	0	318,000	
Password And Logistic Enterprises	30.06.2021	760,000	760,000	0	0	760,000	
Nation Media Group Limited	30.06.2021	142,680	142,680	0	0	142,680	
Stalions Studs Security Company Ltd	30.06.2021	1,202,400	1,202,400	0	0	1,202,400	
Computer Ways	30.06.2021	995,285	995,285	0	0	995,285	
Nation Media Group Limited	30.06.2021	1,345,600	1,345,600	0	0	1,345,600	
Nation Media Group Limited	30.06.2021	2,000,000	2,000,000	0	0	2,000,000	
Standard Group	30.06.2021	1,628,640	1,628,640	0	0	1,628,640	
Telkom Kenya	30.06.2021	624,565	624,565	0	0	624,565	
Telkom Kenya	30.06.2021	3,775,848	3,775,848	0	0	3,775,848	
Kalee Ltd(Kass Fm)	30.06.2021	1,740,000	1,740,000	0	0	1,740,000	
Radio Injili	30.06.2021	208,800	208,800	0	0	208,800	
Iconet Group Limited	30.06.2021	3,415,756	3,415,756	0	0	3,415,756	
Mfi Document	30.06.2021	964,160	964,160	0	0	964,160	
Arinz Co.Ltd	30.06.2021	390,000	390,000	0	0	390,000	
Branyungi Ltd	30.06.2021	491,724	491,724	0	0	491,724	
Lavington Security	30.06.2021	1,300,000	1,300,000	0	0	1,300,000	
Globalspec Business	30.06.2021	1,658,336	1,658,336	0	0	1,658,336	

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Solutions Limited							
Sub-Total		**114,678,369**	**114,678,369**	**0**	**0**	**114,678,369**	
Grand Total						**467,619,691**	
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 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management	-						
1.							
2.							
Sub-Total							
Middle Management	-						
3.							
4.							
Sub-Total							
Unionisable Employees	-						
5.							
6.							
Sub-Total							
Others (*specify*)	-						
7.							
8.							
Sub-Total							
Grand Total	-						

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	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 ACCOUNTS RECEIVABLES

(a) Government Imprest

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

(b) Salary Advance

Name of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		KShs	*KShs*	*KShs*
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Total		-	-	-

ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	116,176,000	6,300,000	-	-	122,476,000
Buildings and structures	1,470,011,000	218,810,882	-	-	1,688,821,882
Transport equipment	232,105,000	-	-	-	232,105,000
Office equipment, furniture and fittings	122,761,000	17,656,086	-	-	140,417,086
ICT Equipment	251,825,000	9,346,507	-	-	261,171,507
Machinery and Equipment	609,407,000	107,768,703	-	-	717,175,703
Heritage and cultural assets	-	-	-	-	-
Biological assets	7,810,000	4,425,950	-	-	12,235,950
Intangible assets	217,649,000	17,606,784	-	-	235,255,784
Infrastructure assets- Access roads, water Community assets	6,442,379,000	1,813,101,016	-	-	8,255,480,016
Work in progress			-	-	-
Total	**9,470,123,000**	**2,195,015,928**	-	-	**11,665,138,928**

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

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	County Assembly	60,055,000	237,276,157	120,970,319	271,030,000	689,331,476	689,331,476		
2	World Bank UHC Grant			47,231,494	46,968,921	94,200,415	94,200,415		
3	Kericho County Referral Hospital	38,436,438	35,772,989	46,765,965	45,746,165	166,721,557	166,721,557		
4	Sigowet Sub-County Hospital	3,144,242	6,390,585	864,170	7,921,217	18,320,214	18,320,214		
5	Kipkelion Sub-County Hospital	2,883,577	827,850	42,600	400,691	4,154,718	4,154,718		
6	Roret Sub-County Hospital	3,457,024	1,826,535	124,280		5,407,839	5,407,839		
7	Kapkatet County Hospital	34,100,929	22,007,386	2,290,410	33,319,643	91,718,368	91,718,368		
8	Londiani Sub-County Hospital	6,232,260	8,628,678	2,323,465	5,407,566	22,591,969	22,591,969		
9	Fortenan Sub-County Hospital	5,281,332	1,743,630	949,440	1,761,807	9,736,209	9,736,209		
10	Grants to Kericho Municipal Board		6,000,000		6,000,000	12,000,000	12,000,000		
11	Grants to Litein Municipal Board				12,000,000	12,000,000	12,000,000		
12	DANIDA	0	7,650,000		7,650,000	15,300,000	15,300,000		

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
13	User Fees Reimbursement					0	0		
14	Grants to Facilities not supported by DANIDA				10,107,980	10,107,980	10,107,980		
15	Grant to Tililbei water and Sanitation Company (TILILWASCO) and Kericho water and Sanitation Company				15,000,000	15,000,000	15,000,000		
16	Kericho County Climate Smart Agriculture Project	36,446,799	14,884,631.30	4,928,520	89,722,131.35	145,982,082	145,982,082		
17	Capital grants to polytechnics	0	11,222,447	0	11,222,447	22,444,894	22,444,894		
18	ASDSP II			10,104,022	2,173,770	12,277,792	12,277,792		
19	KDSP			45,000,000	30,000,000	75,000,000	75,000,000		
20	RMLF	17,358,511	40,215,914.35	23,197,654.95	129,068,642.10	209,840,722	209,840,722		

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
21	KUSP UDG		72,984,012			72,984,012	72,984,012		
	Total	**207,396,112**	**467,430,815**	**304,792,340**	**725,500,980**	**1,705,120,247**	**1,705,120,247**		

Director of Finance

County Executive

Director of Finance

County Assembly/fund/project

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

ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

ANNEX 10-HEALTH FACILITIES

No	Facility Name	Account No	Bank	Branch	Code	2020/2021-KSH	2019/2020-Ksh
1	Kapkatet District Hospital	1152282913	KCB	Sotik	69	91,841.94	23,188,359.00
2	Roret Sub County Hospital	1153068087	KCB	Kericho	106	3,618,188.38	4,203,809.00
3	Kericho District County Hospital	1153047764	KCB	Kericho	106	6,224,037.10	3,745,464.10
4	Sigowet Sub County Hospital	1152768719	KCB	Sondu	106	32,471.97	13,522.00
5	Londiani Sub County Hospital	1145265456	KCB	Londiani	237	1,224,358.04	868,179.70
6	Fortenan Sub County Hospital	1153109689	KCB	Kericho	106	390,988.00	3,452,992.00
7	Kipkelion Sub District Hospital	1119903785	KCB	Kericho	106	53,739.00	1,114,187.00
						11,635,624.43	**36,586,513.00**

ANNEX 11-HEALTH CENTRES AND DISPENSARIES

No.	Facility Name	Account Number	Bank	Branch	Location	2020/2021-Ksh
1	Ainamoi Health Centre	1157715893	Ainamoi	KCB	Kericho	66,321
2	Buchenge Dispensary	1159500207	Ainamoi	KCB	Kericho	2,661
3	Butiik Dispensary	1157671942	Buret	KCB	Litein	69,535
4	Chebewor Dispensary	1250125774	Kipkelion East	KCB	Londiani	12,154
5	Chebirirbei Dispensary	1157903703	Belgut	KCB	Kericho	278
6	Cheboin Dispensary	1157644856	Buret	KCB	Litein	113,577
7	Cheborgei Health Centre	1157671187	Buret	KCB	Litein	56,682
8	Chelilis Dispensary	1157672884	Buret	KCB	Litein	45,609
9	Chemegong Dispensary	1158021941	Soin Sigowet	KCB	Kericho	2,367

10	Chemoiben Dispensary	1157658334	Buret	KCB	Litein	3,360
11	Chemosot Health Centre	1157673848	Buret	KCB	Litein	13,142
12	Chepcholiet Dispensary	1158186533	Kipkelion East	KCB	Londiani	2,318
13	Chepkemel H/C	1157913318	Soin Sigowet	KCB	Kericho	12,846
14	Chepkoiyo Dispensary	1157907156	Ainamoi	KCB	Kericho	76,027
15	Chepkoton Dispensary	1157826067	Belgut	KCB	Kericho	50,645
16	Chepkunyuk Dispensary	1158270526	Kipkelion West	KCB	Kericho	1,403
17	Cheplanget Dispensary	1157671675	Buret	KCB	Litein	60,171
18	Chepseon Dispensary	1158487746	Kipkelion East	KCB	Londiani	125,640
19	Chepsir Dispensary	1157667597	Kipkelion East	KCB	Kericho	105,049
20	Chepterwo Dispensary	1157650805	Buret	KCB	Litein	174,704
21	Cheptuiyet Dispensary	1158019289	Soin Sigowet	KCB	Kericho	21,352
22	Cherara dispensary	1158101457	Kipkelion West	KCB	Londiani	8,958
23	Cheronget Disp.	1157713572	Belgut	KCB	Kericho	74,381
24	Getarwet Dispensary	1170448593	Buret	KCB	Litein	71,455
25	GK Prisons Disp (Main)	1158055749	Ainamoi	KCB	Kericho	98,203
26	Iraa Dispenasry	1108051816	Soin Sigowet	KCB	Kericho	88,844
27	Jagoror Dispensary	1159024596	Kipkelion East	KCB	Londiani	103,762
28	Kabianga Health Centre	1157829872	Belgut	KCB	Kericho	43,907
29	Kabitungu Dispensary	1157664415	Buret	KCB	Litein	6,785
30	Kaboeito Dispensary	1157654223	Buret	KCB	Litein	7,023
31	Kaborok Dispensary	1157900267	Belgut	KCB	Kericho	92,590

32	Kabutii - Matiret Disp.	1108277578	Soin Sigowet	KCB	Kericho	458,664
33	Kaitui Dispensary	1157807755	Soin Sigowet	KCB	Kericho	14,273
34	Kakiptui Dispensary	1157725767	Belgut	KCB	Kericho	166,638
35	Kalaacha Dispensary	1157671772	Buret	KCB	Litein	837,373
36	Kalyongwet Dispensary	1157957773	Soin Sigowet	KCB	Kericho	75,036
37	Kamaget Dispensary	1157667155	Soin Sigowet	KCB	Kericho	3,225
38	Kamasega Dispensary	1159028974	Soin Sigowet	KCB	Kericho	31,135
39	Kamawoi Dispensary	1157913873	Belgut	KCB	Kericho	1,998
40	Kamwingi Dispensary	1246351226	Kipkelion East	KCB	Londiani	57,921
41	Kapchanga Dispensary	1202069487	Soin Sigowet	KCB	Kericho	110,119
42	Kapchebwai Dispensary	1157869319	Soin Sigowet	KCB	Kericho	148,073
43	Kapkeburu Dispensary	1157900038	Soin Sigowet	KCB	Kericho	69,691
44	Kapkiam Dispensary	1157740545	Ainamoi	KCB	Kericho	87,908
45	Kapkisiara Dispensary	1157660193	Buret	KCB	Litein	76,229
46	Kapkormom Dispensary	1158184034	Soin Sigowet	KCB	Kericho	2,164
47	Kapkures Dispensary	1157908837	Belgut	KCB	Kericho	-
48	Kapkwen Dispensary	1246373734	Kipkelion West	KCB	Londiani	79,801
49	Kaplelartet Dispensary	1158019076	Soin Sigowet	KCB	Kericho	3,555
50	Kapseger Dispensary	1157664377	Kipkelion East	KCB	Londiani	142,626
51	Kapsiya Dispensary	1157912583	Belgut	KCB	Kericho	3,374
52	Kapsogut Dispensary	1157657346	Buret	KCB	Litein	121,769
53	Kapsoit Dispensary	1202677150	Belgut	KCB	Kericho	8,043

54	Kapsomboch Dispensary	1159019282	Soin Sigowet	KCB	Kericho	75,242
55	Kapsorok Dispensary	1158701551	Soin Sigowet	KCB	Kericho	
56	Kapsuser Dispensary	1157884334	Belgut	KCB	Kericho	85,211
57	Kaptoboiti Dispensary	1158441452	Belgut	KCB	Kericho	47,760
58	Kebeneti Dispensary	1158022166	Soin Sigowet	KCB	Kericho	98,301
59	Kedowa Dispensary	1157727492	Kipkelion East	KCB	Londiani	156,199
60	Kejiriet Dispensary	1158055544	Soin Sigowet	KCB	Kericho	146,640
61	Kenegut Dispensary	1158018894	Ainamoi	KCB	Kericho	
62	Kenene Dispensary	1157671888	Buret	KCB	Litein	59,558
63	Kericho Forest Dispensary	1158062206	Kipkelion East	KCB	Kericho	1,689
64	Ketitui Dispensary	1157807283	Ainamoi	KCB	Kericho	36,910
65	Kibugat Dispensary	1119519306	Buret	KCB	Litein	46,689
66	Kimout Dispensary	1157826466	Kipkelion East	KCB	Londiani	158,021
67	Kimugul Dispensary	1158407289	Kipkelion East	KCB	Londiani	87,251
68	Kiplalmat Dispensary	1157821162	Belgut	KCB	Kericho	5,287
69	Kiplelgutik Dispensary	1157933661	Soin Sigowet	KCB	Kericho	182,349
70	Kipsegi Dispensary	1153813076	Kipkelion West	KCB	Londiani	408
71	Kipsitet Dispensary	1157717489	Soin Sigowet	KCB	Kericho	4,611
72	Kiptere Health Centre	1246257114	Soin Sigowet	KCB	Kericho	44,928
73	Kiptewit Dispensary	1157660355	Buret	KCB	Litein	219,237
74	Kiptome Disp- Belgut	1157826318	Belgut	KCB	Kericho	132,255
75	Kiptome Disp- Buret	1246267845	Buret	KCB	Litein	7,043
76	Kipwastuiyo H/C	1119125162	Buret	KCB	Litein	3,570

77	Koitaburot Dispensary	1159146217	Soin Sigowet	KCB	Kericho	862
78	Koiwalelach Dispensary	1157827845	Belgut	KCB	Kericho	64,237
79	Kunyak Dispensary	1157944620	Kipkelion West	KCB	Muhoroni	1,512
80	Laliat Dispensary	1158013213	Ainamoi	KCB	Kericho	19,177
81	Laliat Dispensary	01141336361800	Ainamoi	C-OOP	Kericho	162
82	Lelechwet Dispensary	1158099878	Kipkelion West	KCB	Londiani	13,007
83	Lelu Dispensary	1169797415	Kipkelion West	KCB	Londiani	72,781
84	Lemotit Dispensary	1157894119	Kipkelion East	KCB	Londiani	71,293
85	Litein Dispensary	1157650279	Buret	KCB	Litein	351,367
86	Mabasi Dispensary	1157651275	Buret	KCB	Litein	10,136
87	Makyolok Dispensary	1159161690	Kipkelion West	KCB	Londiani	3,309
88	Manyoror Dispensary	1159079080	Ainamoi	KCB	Kericho	1,077
89	Masaita /Miti Tatu Disp	1246373947	Kipkelion East	KCB	Londiani	4,181
90	Mentera Dispensary	1159222789	Kipkelion West	KCB	Londiani	66,964
91	Merto Dispensary	1157819419	Ainamoi	KCB	Kericho	1,296
92	Momoniat Health Centre	1158048564	Kipkelion East	KCB	Kericho	1,669
93	Mosore Dispensary	1157658695	Buret	KCB	Litein	3,380
94	Mtaragon Health centre	1159230447	Kipkelion West	KCB	Londiani	95,911
95	Mugumoini Dispensary	1157717659	Kipkelion East	KCB	Londiani	360,414
96	Ngendalel Dispensary	1157906133	Kipkelion West	KCB	Londiani	116,484
97	Nyabangi Dispensary	1158026870	Belgut	KCB	Kericho	802
98	Samutet Dispensary	1157912710	Ainamoi	KCB	Kericho	52,292

99	Sanga Dispensary	1157879462	Belgut	KCB	Kericho	66,860
100	Sereng Dispensary	1153975920	Kipkelion West	KCB	Londiani	6,432
101	Seretut Dispensary	1157809081	Belgut	KCB	Kericho	52,818
102	Siongi Dispensary	1157660630	Buret	KCB	Litein	615,657
103	Soliat Dispensary	1157888194	Soin Sigowet	KCB	Kericho	4,356
104	Songonyet Dispensary	1157894534	Kipkelion West	KCB	Londiani	6,047
105	Sosiot Health Centre	1157962637	Belgut	KCB	Kericho	8,501
106	Sosiot Community Health Centre	1151957615	Belgut	KCB	Kericho	202,569
107	Sosit Dispensary	1157672779	Buret	KCB	Litein	105,731
108	Sosit Dispensary	1119354978	Buret	KCB	Litein	68,121
109	Subukia dispensary	1150620064	Kipkelion East	KCB	Londiani	1,410
110	Sumoiyot Dispensary	1158008678	Soin Sigowet	KCB	Kericho	170,174
111	Tebesonik Dispensary	1251491766	Buret	KCB	Litein	103,292
112	Tulwet Dispensary	1157664032	Buret	KCB	Litein	100,742
113	Civil Servant Dispensary	1137441232	Buret	KCB	Litein	637,574
114	Municipal Health Centre	1150800291	Ainamoi	KCB	Kericho	200,375
115	Sachoran Dispensary	1152534777	Belgut	KCB	Kericho	2,393
116	Burutu Dispensary	1152185993	Kipkelion West	KCB	Londiani	3,192
117	Kapcheptoror Dispensary	1251322980	Ainamoi	KCB	Kericho	4,373
118	Kipranye Dispensary	1140527142	Kipkelion West	KCB	Kericho	1,431
119	Chesanga Dispensary	1152085166	Ainamoi	KCB	Kericho	2,156
120	Chepkosilen Dispensary	1128595532	Belgut	KCB	Kericho	547

121	Koisagat Dispensary	1232520853	Kipkelion West	KCB	Londiani	24,067
122	Keringet Dispensary	1184179883	Kipkelion East	KCB	Londiani	1,960
123	Chepsoo Dispensary	1254951776	Ainamoi	KCB	Kericho	2,250
124	Maso Dispensary	1255485620	Ainamoi	KCB	Kericho	8,571
125	Rungut Dispensary	1220982725	Bureti	KCB	Litein	1,857
126	Kelunet Dispensary	1253831467	Bureti	KCB	Litein	11,563
127	GK Prisons-Medium	01141474850700	Ainamoi	CO-OP	Kericho	52,889
128	Nyalilbuch Dispensary	1257699393	Soin Sigowet	KCB	Kericho	6,259
129	Mariwa Dispensary	1142815196	Kipkelion West	KCB	Muhoroni	643
130	Kapkara Dispensary	01109053831100	Soin Sigowet	CO-OP	Kericho	1,858
131	Koiyat Dispensary	1254171894	Soin Sigowet	KCB	Kericho	1,386
132	Itibet Dispensary	01141604021400	Soin Sigowet	CO-OP	Kericho	270
133	Kitoi Dispensary	1176228609	Kipkelion West	KCB	Muhoroni	871
134	Kapsegut Dispensary	1233122975	Soin Sigowet	KCB	Kericho	456
135	Tabaita Dispensary	1250346010	Soin Sigowet	KCB	Kericho	1,125
136	Maemba Dispensary	1258025906	Soin Sigowet	KCB	Kericho	1,427
137	Kapsaos Dispensary	1102714038	Ainamoi	KCB	Kericho	154,088
138	Segetet Dispensary	1181202663	Kipkelion West	KCB	Londiani	154,441
139	Kasheen Dispensary	1152418254	Kipkelion West	KCB	Londiani	89,376
140	Chemororoch Dispensary	1151945463	Ainamoi	KCB	Kericho	6,175
141	Menet Dispensary	1237844452	Kipkelion East	KCB	Londiani	12,587
142	Kiprengwe Dispensary	1149201541	Kipkelion East	KCB	Londiani	1,182
					TOTAL	

						9,922,888

National Housing Corporation

NHC House
Aga Khan Walk
P. O. Box 30257-00100, Nairobi
Telephone: +254 3312147/9
E-mail: info@nhckenya.co.ke
Website: www.nhckenya.co.ke

Your Ref:

Date: 12th July, 2019

Our Ref: NHC.7.4.(40)WOA

The County Secretary
County Government of Kericho
P O Box 112-20200
KERICHO

Dear Sir

TAKEOVER OF MOI, MAMA NGINA I&II, STAFF HOUSES I&II AND BELGUT RENTAL ESTATES, KERICHO FOR DIRECT MANAGEMENT BY NATIONAL HOUSING CORPORATION.

We refer to our notice dated 20th April 2018 and our previous engagements with regard to settlement of debts owed by the defunct Municipal Council of Kericho, Urban Council of Kipkelion and Town Council of Londiani currently under the jurisdiction of the County Government of Kericho.

The loan arrears amount to **Kshs. 19,541,026.04** as at 30th June 2019 with the total debt (inclusive of the principal not due) amounting to **Kshs. 23,724,897.64**. Our efforts in obtaining payment of the arrears from your County Government have not yielded any response. Subsequently the Corporation has with immediate effect invoked the provisions of the **Housing Act Cap 117 Section 9** (see attached excerpt) and is placing the above referred rental estates it developed in Kericho under its direct management beginning **15th July 2019.**

You are therefore requested to handover the rental records including any arrears owed by tenants to our officers for a smooth transition. The County Government is hereby once again asked to urgently address settlement of the debt owed and bring this matter to a close before the Corporation hands over the estates back to the County Government for management.

Yours faithfully

WILSON O. ASINGO
For: MANAGING DIRECTOR

HOUSING THE NATION

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF KERICHO
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

P.O BOX 112-20200
KERICHO

Email: info@kericho.go.ke
DATE: 15th JULY, 2021

THE MANAGING DIRECTOR
NATIONAL HOUSING CORPORATION
P.O BOX 30257-100, NAIROBI

Dear Sir,

RE: RENT COLLECTED FROM MOI, MAMA NGINA I & II, STAFF HOUSES I & II AND BELGUT RENTALS

The above matter refers;

I hereby request for the total rent collected from the above mentioned estates for the period **1st July 2020 to 30th June 2021** as you are aware that it has been under your direct management for the said period. This will help us to make necessary adjustments in our records.

Your continued cooperation and support is highly appreciated.

DIRECTOR - REVENUE
KERICHO COUNTY
15 JUL 2021
P.O. BOX 112 - 20200, KERICHO.
Sign:.................

Yours Sincerely,

Abdishakur Abdikarim Sheikh,

Ag. Director Revenue

COUNTY GOVERNMENT OF KERICHO	
ACCOUNTS PAYABLE LIST AS AT 30 JUNE 2021	
NAME OF SUPPLIER	**AMOUNT DUE**
Buffloc Investments Ltd	12,568,578.50
Helec Builders Limited	7,608,121.90
Nakuru Express Supplies And Services Ltd	4,203,401.50
Baraki International Limited	3,611,754.70
Alfalink Enterprises Ltd	1,631,057.20
Mumannest Enterprises Limited	1,397,186.60
Pramigo Holdings Limited	1,242,128.60
Oneway Logistics Contractors Ltd	1,203,683.00
Urup Holdings Limited	1,142,903.00
Sarit Building And Civil Contractors Limited	843,637.50
Kendi Agencies AND Supplies Limited	826,547.60
Tuiya General Contractors Company Limited	824,878.80
Chemitan Construction And Supplies Limited	821,363.00
Mengro Products Limited	808,939.90
Keicybee Investments Limited	785,200.60
Lineage Holdings Limited	742,287.10
Riang International Group Limited	709,403.50
Yebryne Enterprises Limited	693,522.80
Vintage Youth Ventures Limited	681,863.80
Possible Limited	649,825.00
Bebobev Africa Limited	634,802.80
Mara Agencies Ltd	619,247.80
Hestom Agencies Limited	597,972.60
Alfalink Enterprises Limited	592,204.80
Alfabet E A Ltd	587,380.90
Maastricht Construction Ltd	562,307.20
Wescan Holdings Ltd	545,146.70
Red Oak Communications Limited	532,138.50
Brevicks Enterprises Limited	511,780.70
Frellary Ventures Limited	508,415.60
Beautyways Enterprises Ltd	507,857.30
Sojabeg Investments Limited	494,465.60
Finware Africa Ltd	484,204.00
Chakimo Holdings Limited	482,089.20
Nileblank Company Limited	476,305.80
Ethan And Alan Company Limited	467,583.60
Kenjag Holdings Limited	463,864.00
Red Oak Limited	441,083.90

Charlogen Limited	435,513.55
Arinz Company Limited	428,785.20
Belitra Enterprises	428,181.10
Smalling Group Of Companies Limited	425,780.45
Genlink Investments Limited	425,762.00
Pulp Construction Company Ltd	415,393.10
Bril General Contractors And Suppliers Limited	405,383.20
Birshmart Enterprises Limited	403,248.20
Countytec Company Limited	399,441.70
Brilanko Investment Limited	396,965.40
Roco Contraction Ltd	394,517.10
Masaita Enterprises Limited	392,147.85
Alron Construction Limited	390,008.00
Gimms Solutions Limited	390,003.70
Geosky Services Limited	388,495.20
Schopny Solution Limited	385,074.20
Kenene Co. Ltd	382,935.70
Bevoc Company Limited	369,899.20
Eagle Wood General Contractors Limited	368,685.40
Marsland Construction And General Supplies Ltd	367,603.70
Timestar International Limited	359,658.60
Juelly Company Limited	351,034.70
Betriz Company Limited	349,837.80
Nehno Engineering Company Limited	349,220.00
Fadama Investments Limited	348,370.20
Dasland Building And Construction Company Ltd	347,838.40
Silbra Enterprises Ltd	346,688.50
Em2sha Limited	340,323.90
Cagla Enterprises Limited	334,485.60
Kiplan Enterprises Limited	334,134.00
Kanap Enterprises Limited	333,881.00
Soin Concrete Works Limited	331,945.70
PASSWORD And LOGISTICS ENTERPRISE	326,626.00
Soyland Investment Limited	320,579.40
Subnetwork Kenya Ltd	312,270.70
Shebal Limited	312,030.80
Daphido Company Limited	310,909.30
Bestways Drillers Investments Limited	310,010.00
Etanza Holdings Limited	308,629.60
Ferrara Logistics Limited	304,889.00
Gudo Holdings Limited	300,902.00

Taashy Group Limited	300,237.90
Jemily Construction Co Ltd	295,975.40
Tillways Kenya Limited	295,614.40
Optrac Limited	295,555.80
Elvisto Enterprises Ltd	290,446.00
Rochilan Enterprises Limited	290,311.70
Roniam Construction Ltd	282,170.50
Junes Solutions Limited	280,394.40
Sotal Engineering Limited	279,474.60
High Hawk Agency Co Limited	274,161.20
Fidner Enterprises Limited	269,955.00
Floson Company Limited	266,163.55
Aryot Investment Company Limited	260,132.30
Sarandon Limited	253,858.30
Sotit General Suppliers Limited	251,773.60
Brynnbruce Investment Ltd	247,685.50
Pure Works Company	246,359.00
Felbra Enterprises Limited	243,897.30
Realpower Investment Limited	243,212.80
Kenva Enterprises Ltd	242,280.00
Dacrane Limited	237,649.20
Lymiro Enterprises Limited	231,360.40
Bennaton Kenya Limited	231,336.90
Centrials Company Limited	230,390.80
Kevalkip Company Limited	228,380.30
Joro Building And General Contractors Limited	228,357.30
Merkel Enterprises Limited	227,951.60
Morilas Investment Limited	224,626.90
Hildama Construction And Supplies Limited	219,661.40
Alpharock Developers Limited	213,941.10
Ryynix Investments Limited	212,952.00
Korter Ventures Limited	211,765.80
Expat Holdings Limited	208,195.60
Entai Technologies Limited	203,133.60
Liniru Enterprises Limited	199,992.40
Denotec Company Limited	199,901.60
Lontown Enterprises Limited	199,425.90
Sirobei Investment Limited	199,250.30
Winvade Contractors And Suppliers Limited	195,221.05
Aggon Ventures Limited	194,014.50
Wilrah Investment Limited	192,797.80

Kosiko Engineering Solutions Limited	188,964.10
Bilmark Holdings Ltd	187,615.00
Armage Capitals Limited	180,867.60
Taparin Holdings Limited	180,252.40
Tripple Tie Investment Ltd	179,522.80
Willane Limited	179,234.90
Sundy Developers Limited	178,141.60
Momways Limited	177,259.60
Jepcom Ventures Ltd.	176,714.70
Nepro Capital Invesment	175,775.60
Hericle Company Limited	174,653.30
Kuskong Contractors And General Suppliers Limited	173,718.60
Thenducat Enterprises Limited	173,420.20
Jokifar General Suppliers And Construction Limited	173,068.50
Sidemax Company Limited	171,090.50
Winzagon Limited	171,021.70
Ronhills Express Ltd	170,060.20
Sirmiche Company Ltd	167,960.70
Solferino Investments Limited	165,550.30
Stelann Company Limited	163,020.90
Jeckprhems Limited	162,666.80
Wilkochic Enterprises Limited	162,173.80
Bethoniee Holdings Limited	159,482.90
Tribros Investment Limited	156,959.90
Roly Ventures Limited	156,954.30
Annam Engineering Limited	155,107.90
Millivans Investments Limited	154,151.70
Sealand Company Ltd	151,189.00
Til And Tilil Enterprise	150,182.80
Chalcom Enterprise Limited	150,048.80
Ecovalley Limited	150,044.50
Baryeso Invetsment Company Limited	149,747.30
Moku Investment Ltd	149,686.10
Youngberry Enterprises Limited	149,492.00
Madefra Investment Limited	148,320.50
Stepkwony General Supplies And Construction Ltd	148,068.20
Nandos Investments	147,642.70
Balferhill Enterprise Limited	145,000.00
Metatron Global Ventures Limited	144,948.10
Tekoa Technologies Limited	144,100.00
Sumeiyon General Construction And Supplies LTD	143,029.20

Kenbrooke Limited	142,604.00
Weephox Limited	141,437.40
Sogoria Contractors Limited	140,350.20
Niron Technologies Limited	139,600.00
Hensley And Cast Limited	139,230.80
Enrosoft Technologies	139,200.00
Counternine Holdings Limited	138,650.80
Inline Investment Company Limited	137,833.30
Famhold Logistics	136,087.20
Zero Sigma Limited	135,286.90
Flomil Limited	135,005.40
Sinkil Building And Supplies Limited	134,303.00
Brube Holdings Limited	133,875.80
Izrah Company Limited	133,532.80
Sangwe Construction	133,349.00
Ryan And Brian International Limited	132,062.80
Staflo Enterprises Limited	129,794.00
Milestone Innovation Limited	126,646.65
Firstpro Integrated Solutions Limited	125,788.50
Glozone Logistics Limited	125,492.20
Teafic Enterprises Limited	125,303.10
Homros Holdings Limited	124,677.40
Dolido Enterprises Company Limited	123,855.40
Juabet Suppliers And Construction Limited	123,129.70
Nexcen Limited	122,663.70
Procost Ideas Limited	122,585.30
Freks Company Ltd	121,997.00
Kafstebet Company Limited	119,754.90
Kokilan General Suppliers Limited	119,710.30
Kuryot Development Limited	119,535.00
Lavia Enterprises	118,151.20
Lanzol Group Limited	118,062.50
Raysal Investments Limited	117,704.00
Toror Enterprises Limited	116,169.90
Keronjo Technologies Company Limited	115,684.40
Doche Ventures	115,675.20
Lawkip Investment Limited	113,947.10
Phorton Construction Limited	113,789.00
Alkarim Contractors	110,165.80
Kiketoches Holdings Limited	109,878.80
Pkendess Company Limited	108,961.10

Kojir Contractors Company Limited	108,291.30
Brimlex Ltd	107,588.00
Brenyungs Limited	106,729.90
Skyview Logistics Limited	105,915.00
Evesons Limited	104,710.10
Mesh Connection General Construction And Supplies Limited	104,395.30
Fepax Construction And Installation Limited	103,776.00
Coroki Construction And Supply Ltd	100,393.30
Alro Logistique Co	97,830.00
Lohaso Group Holdings Limited	96,048.00
Cacron Investment Limited	95,495.00
Ole-Seroi Investment Limited	93,844.00
Jebobela Trading Ltd	92,000.00
Tuiya General Contractors Co. Ltd	88,637.90
Double Cee Holdings Ltd	88,044.00
Budeig Enterprises Companyy Limited	86,879.20
Taiwek Company Limited	84,156.10
Reachyard Technologies	83,209.70
Milda Company Limited	81,760.00
Morit Holdings Ltd	81,222.80
Oceanair Investment Limited	78,723.40
Natim Enterprises Limited	77,368.30
Deketi Company Limited	75,371.00
Donnlinks K Limited	74,310.70
Belcom Investments Limited	69,226.40
Artech Construction Limited	67,283.20
Bekiro Holdings Limited	66,178.00
Swift Neo Logistics Limited	58,000.00
Richdad Holdings Limited	54,989.30
Kemkot Holdings Limited	54,009.30
Reenro Enterprise Limited	53,728.00
Moiwa Youths Limited	53,485.00
Belron Investments Limited	53,285.00
Jantany Enterprises	53,086.15
Renash Kenya Limited	52,928.40
Moliviks General Supplies Limited	52,572.50
Dowel Engineering Limited	51,565.00
Havite Ventures Ltd	51,480.00
Edkiche Investment Ltd	51,399.90
Beron Holdings Limited	51,184.00
Bity Solutions Limited	50,255.20

Toet Company Limited	49,949.60
Bribeno Holdings Limited	47,458.20
Brimefly Limited	45,850.00
Kicab Investments Ltd	45,563.90
Gilbron Holdings Limited	40,196.40
Afriscape Limited	39,618.80
Wee Niboss Limited	39,200.50
Tetem Logistics Limited	33,280.00
Wesruth Kenya Limited	12,200.00
Nenyon Youth Construction And Supplies Limited	4,500.00
Grand Total	**90,718,909.55**