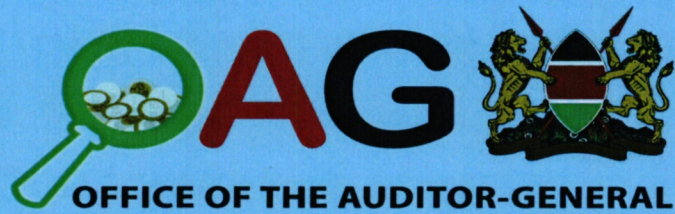
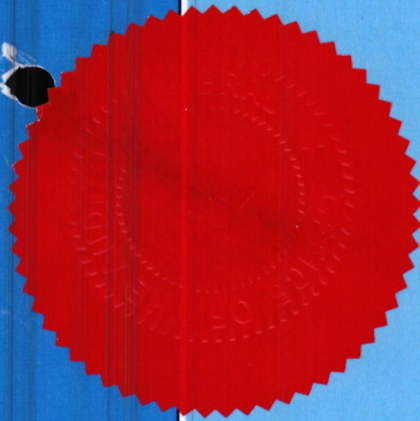


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REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KERICHO

**FOR THE YEAR ENDED
30 JUNE, 2020**





COUNTY GOVERNMENT OF KERICHO

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

	Name	Designation
1.	H.E. Prof. Paul Chepkwony	Governor
2.	H.E. Susan Kikwai, OGW	Deputy Governor
3.	Hon. Charles Birech	CECM -Finance & Economic Planning
5.	Hon. Edna Ruto	CECM -Public Service Management & Ag. CECM -Education, Youth Affairs, Culture, & Social Services.
6.	Hon. Barnabas Ng'eno	CECM -Lands, Housing & Physical Planning
7.	Hon. Dr. Patrick Mutai	CECM -Public Works, Roads &Transport
8.	Hon. Dr. Shadrack Mutai	CECM -Health Services
9.	Hon. Geoffrey Ruto	CECM -Water, Energy, Natural Resources & Environment
10.	Hon. Hellen Chepkwony	CECM -Information, Communication & E-Government
11.	Hon. Eng. Philip Mason	CECM -Trade, Industrialization, Co-operative Management, Tourism & Wildlife and Ag. CECM -Agriculture, Livestock Development & Fisheries.
12.	Prof. Joel Kipkemoi Koech	Chairman-County Public Service Board
13.	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 2020 and who had direct fiduciary responsibility were:

1.	Accounting Officer	Leah J Chumba	Chief Officer- Water, Energy, Natural Resources & Environment and Ag. Chief Officer- Public Works, Roads &Transport Department
2.	Accounting Officer	CPA George K Kirer	Chief Officer-Finance and Ag. Chief Officer-Economic Planning and and Ag. Chief Officer-Lands, Housing & Physical Planning Department

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3.	Accounting Officer	Dr. David Ekuwam	Chief Officer-Health Services
4.	Accounting Officer	Lilian Kerio	Chief Officer-Trade, Industrialization, Co-operative Management & Tourism and Ag. Chief Officer- Chief Officer-Agriculture, Livestock development & Fisheries 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. Information, Communication & E-Government, Youth Affairs and Sports and Ag. Education, Culture & Social Services Department
9.	Accounting officer	Charles Chirchir	Secretary/CEO-County Public Service Board
10.	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 2020 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.

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- 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

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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

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Kericho financial statements for the year ended 30th June 2020. 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 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 various other 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 2020, the County had projected revenues of Kshs. 8,746,125,949 consisting of Kshs 711,641,000 from own sources and Kshs 8,034,484,949 from national equitable share, unspent funds, conditional grants and other transfers from national government entities.

COUNTY GOVERNMENT OF KERICHO	
SOURCES OF REVENUE	2019/20
Revenue Description	
1.CRA Equitable share	5,380,500,000
2.Local Collections	350,000,000
3.Facility Improvement Fund	361,641,000
4.CONDITIONAL GRANTS	
4A. Routine Maintenance Fuel Levy	152,729,063
4B. User fee Reimbursement	18,048,789
4C. Development of Youth polytechnics fund	29,433,298
4D. COVID-19 Health Allowances	36,180,000
4E. COVID-19 Emergency Presidential Support	116,228,000
5. DONOR FUNDS	
5A. DANIDA FUND	23,432,500
5B. Agricultural Sector development support Fund(ASDSP II)	36,100,026
5C. Transformative health system (world bank)	71,544,247
5D. Kenya Devolution Support Project (world bank)	30,000,000
5E. Climate Smart Agriculture Project (world bank)	204,459,400
5F. Kenya Urban Support Program UDG (SIDA)	256,299,000
5F. Kenya Urban Support Program UIG (SIDA)	8,800,000
5H. Other Donor Funds	

COUNTY GOVERNMENT OF KERICHO
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UNSPENT FUND	1,670,730,626
Total	8,746,125,949

A graphical representation of the revenue budget is as shown below:

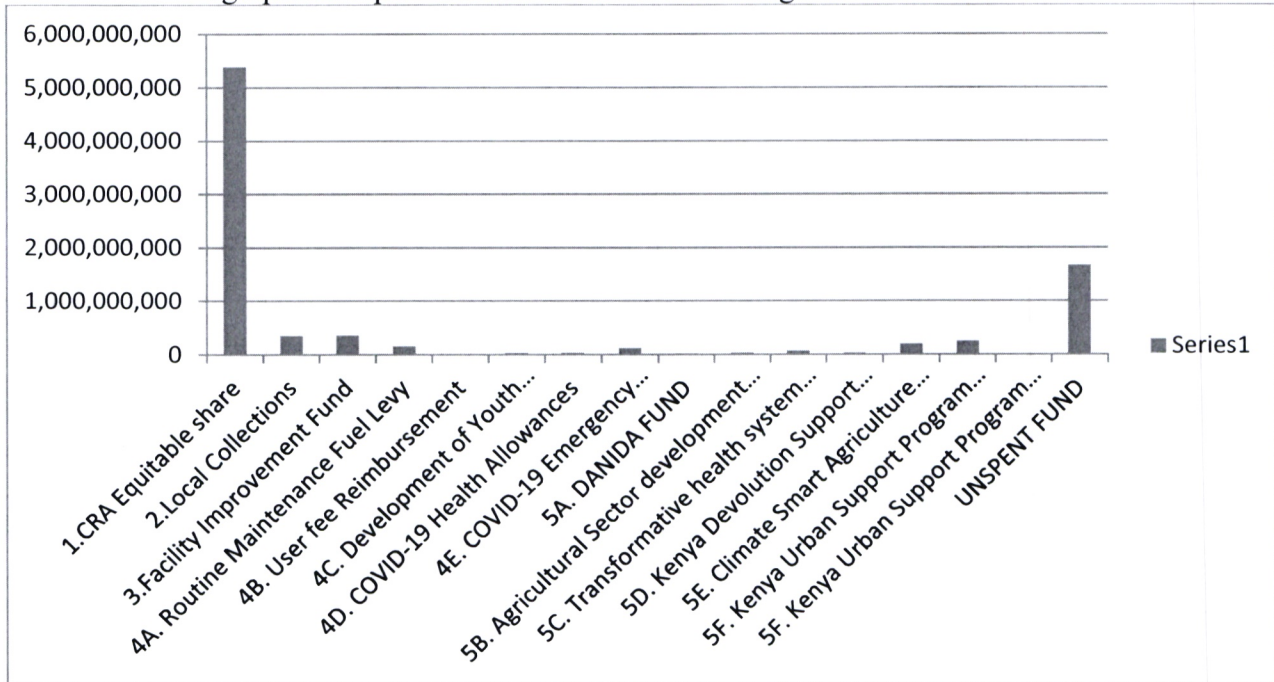


Figure1: Kericho County revenue sources in FY 2019/2020

CARA revenues continue to form the largest part of our revenue budget, contributing 61.52% towards our budget. Our own generated revenues formed 8.14% of our budget. Out of the projected revenue, the County was able to realize Kshs 7.5 Billion in actual revenues, representing 89.96% 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
Amount Collected KSHS(000)	359,902	406,213	434,441	484,229	415,612	473,694	392,484

In 2019, Kenya's economic growth averaged 5.7%, placing Kenya as one of the fastest growing economies in Sub-Saharan Africa. The recent economic expansion has been boosted by a stable macroeconomic environment, positive investor confidence and a resilient services sector.

Kenya's economy is being hit hard through supply and demand shocks on external and domestic fronts, interrupting its recent broad-based growth path. Apart from the COVID-19 (coronavirus) pandemic, the locust attack which started early 2020, has affected many parts of Kenya especially the North East. It has had a negative impact on the food security and growth of the agriculture sector in the country. Real gross domestic product (GDP) growth is projected to decelerate from an annual average of 5.7% (2015-2019) to 1.5% in 2020. However, if it takes longer than expected to bring the COVID-19 pandemic under control, GDP could contract by 1.0% in 2020, and see a delay in the projected recovery to 5.2% growth in 2021. The downside risks include a protracted global recession undermining Kenya's export, tourism and remittance inflows, further tightening of COVID-19 health response measures that disrupt the

b) Expenditure

Our total expenditure for the year amounted to Kshs 7.562 Billion. Kshs 1.760 Billion was spent on development expenditure while Kshs 5.802 Billion was spent on recurrent expenditure.

This report forms a basis for improved service delivery through monitoring of development projects as well as enhancing checks and balances on absorption of resources injected to the county from various sources.



Dr. Patrick C. Mutai.

**County Executive Committee Member - Finance and Economic Planning
and Head of County Treasury**

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 Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives (*Adopted from Kericho County CIDP*)

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

Kericho County Progress on attainment of Strategic development objectives

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

Table 1.0 county progress in FY 2019/2020

Department	Objective	Outcome	Indicator	Performance
Finance and Economic Planning	Improve mobilization and allocation of financial resource	Enhanced Own source Revenue	% increase in revenue collected	The county manage to collect a total of Kshs. 400M. Ksh. 175m being FIF and Ksh.225m being OSR. The target was not met because of Covid -19 pandemic which affected negatively the collection and business performance in the 3 rd and 4 th quarter.
	Track implementation of development policies, strategies and programs	Improved services and customer satisfaction	No. of officers trained on M&E.	In the FY 2019/2020 the department manage to train 14 M&E coordinators on project management under KDSP.
			No. of approved and operational M&E policy	The department is in Final stages of M&E policy Approval
			No. of M&E reports generated and disseminated	In the FY 2019/2020, the department manage to produce 3 M&E reports and Annual Progress report 2018/2019
	To Promote prudent utilizatioesn of public fund	Improved accountability and transparency	% budget absorption	83% of the department budget was absorbed.
			No. of policy documents subject to public participation forums	The following documents were subjected to public participation 1. Annual Development plan ..., 2. Budget for FY 2020/2021 and 1.CIDP
			Number of	

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Agriculture, Livestock and Fisheries	Livestock Increase Livestock productivity through improved nutrition and disease management, vector and pest control	Increased Livestock productivity and enhance food security and competitive agricultural commodities	animals vaccinated:	45,000+
			Chicks	
			Foot and Mouth	20,000
			Heads of cattle	
			Lumpy Skin disease	30,000
			Heads of cattle	
			Blackquarter/ Anthrax	20,000
			Heads of Cattle	
			Rabies dogs cats	10,000
			donkeys cattle	
			East Coast Fever ECF	58,000
			Heads of Cattle	
			New Castle Disease	30,000
	no of Birds (Chicken)			
	CCPP Contagious caprine Pleuro-pneumonia goats	10,000		
	PPR Pest Des Petit Ruminantes sheep and goats	10,000		
	No. of Acaricides (liters) given to dips rehabilitated and operationalized	2,780		
	No. of slaughter houses/slabs renovated	1		
	increase productivity, commercialization and competitiveness of agricultural commodities	Increased Agricultural productivity and enhance food security and competitive agricultural commodities	Litres of milk produce per cow per day	7
			No. of animals inseminated	15,000
No. of dairy goats procured and distributed			0	
No. of galla goats and dorper sheep procured and distributed			0	
No. Langstroth hives procured and distributed			0	
No. of KTBH hives procured and distributed			0	
No of day old chicks procured			45,000	
Assorted pasture/fodder kgs			6930	
Hand operated brush cutters			20	
No of farmers trained on food and nutrition security			3000	

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	Establish alternative source of income, improve nutrition and enhance food security	Improved health and living standards	No. of demo plots established and sensitized on-farm	30
			No. of on-farm seed multiplication sites started and maintained	20
			No. of marketing strategies developed and operationalized	8
			No. of cereal processing plant established	1
Department of Health services	To reduce incidence of Preventable Diseases and ill Health's	Healthy population for economic growth	No. of functional community units	In the FY 19/20 the department manage to increase the number of Functional community units from 35 to 69.
			No. of under 1 children administered with DPT/Heb/Hib3	The department administered DPT/Heb/ Hib3 to 5557 under 1 children representing (85%) coverage
			No. of children who Fully Immunized	The No. of children who Fully Immunized in FY19/20 27650(96%) down from 21890 (76%) in FY 18/19 representing 20% increase.
			Under 1 year LLITN	961(15%)
			Pregnant mother LLITN	940(14%)
			No. of pregnant mothers attending 4 th ANC	The No. of pregnant mothers attending 4 th ANC in FY 19/20 increased by 3082 representing 9.5% increase from a total of 12833 in FY 18/19

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			No. of pregnant mothers attended by skilled birth attendants	The No. of pregnant mothers attended by skilled birth attendants increased by 6177(92%) down from 22531 (61.1%) in 19/20
			HIV positive mothers on ARVS	In FY 19/20 the HIV positive mothers on ARVS increased tremendously by 197 representing a coverage of (99%) down from 71%(683) in 18/19
			Eligible clients on ARVs	The county is at 15451(94%) in Eligible clients on ARVs representing 12% growth down from 14406 (82%) in 18/19
			Women of reproductive age receiving family planning	In FY 19/20 the Women of reproductive age receiving family planning are 22533 (38%) representing 8% increase from 59218 (32%) in FY 18/19
			Number of new Outpatients found with high blood pressure	In FY 19/20 the Number of new Outpatients found with high blood pressure reduced 4835(2.2%) up from 18157 (2.3%) in FY 18/19
			Number of Women of Reproductive	In FY 2019/2020 the department screened additional

COUNTY GOVERNMENT OF KERICHO
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			Age screened for cervical cancer	154 Women of Reproductive Age adding the numbers to 3412 down from 3258 (1.8%) in FY 18/19
Education, Culture and Social Services	To improve access and quality of learning	Conducive learning environment	No. of new and modern classrooms constructed and utilized.	27
			No. of double door of ablution blocks constructed	35
			No. of modern classrooms equipped and furnished	150
			No. of modern kitchen with store constructed and equipped	0
			No. of qualified ECDE teachers employed and deployed	7
Lands, Housing and Physical Planning	To manage urban areas for efficient service delivery	Improved service delivery	No of municipal boards established and operationalized	2 – Kericho and Litein Municipal boards
	To improve human settlement environment	Improved standards of living among the residents of informal settlements as a result of security of tenure	No. of informal settlements upgraded	1 – Ongoing – Swahili Village Informal settlement in Kipkelion West Sub County
	To provide adequate housing facilities	Improved living standards	No. of housing designs	None
			No. of housing units constructed	None
	To contain storm water overflow	Reduced damage to infrastructure	No. Of Kms of storm water drainage facilities constructed	3.4Km
	To provide for appropriate intervention in cases of disasters especially those involving fire incidences	Increased rate of response to disasters	No. Of fire stations constructed	1 – Ongoing at 80 % pending the purchase of fire truck
	To provide for safe pathways for pedestrians	Improved safety of pedestrians	No of Km ² of pedestrian walkways constructed	3200 Km ² constructed – project ongoing

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	To improve aesthetic value of the recreational facilities in Kericho town	Improved outdoor environment	No of recreational facilities upgraded	1 – Uhuru gardens – intervention ongoing at 70%
Public Works Roads and Transport	To provide proper road network that is efficient and effective	Improve accessibility to trade and agriculture	Kms. of roads constructed	In the FY 2019/2020 the department opened and constructed 725kms of roads across all the 30 wards in the county (details of roads done annexed in annex 1)
			Kms. of roads maintained	In the FY 2019/2020 the department maintained 494.5 kms of roads across all the 30 wards in the county
			KM of urban roads maintained	In FY 2019/2020 the department maintained 5.5kms within Kericho Town
			KM of urban roads upgraded to bituminous road.	In the FY 2019/2020 the department supervise upgrading and tarmacking of roads at Londiani town done under strategic intervention project. A total of 4.1 kms is envisage to be done, as at 30 th June 2020 2.1kms was already tarmacked.
	To maintain required standards in construction		No. of box culverts designed and constructed	In FY 2019/2020 the department designed and constructed 49 box culverts across the county

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			No. of footbridges designed and constructed	In FY 2019/2020 the department constructed 1 foot bridge
			No. of bridges designed and constructed	0
	To provide safe, efficient and orderly movement of motorist, pedestrian and commuters	Improved access to transport services	No. of Organized Public Service transport system (Non-Motorized and motorized) in place	0
			No. of boda boda shades constructed and operationalized.	In FY 2019/2020 the department constructed 12 boda boda shades
			No. of bus parks constructed and operationalized	0
			No. of parcels of land purchased	0
			No. of parking bays constructed and operationalized	0
Water, Energy, Environment, Forestry and Natural Resources	To increase access and availability of safe and adequate water	Improved health and sanitation facilities	No. of water catchment/springs conserved and protected	37
			% reduction for unaccounted for water.	1%
			No of large water facilities constructed and operational	0
			No. of small water facilities constructed and operational	10
			No. of existing water projects rehabilitated, expanded and/completed	15
			No. of boreholes rehabilitated and equipped	2
	To sustainably manage and conserve the environment		% of projects subjected to EIA	60%
			No of solid waste management equipment procured and operational	0
			No. of Waste treatment plants Established.	0
	To sustainably manage and		No. of tree nurseries established	0

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	conserve natural resources	Sustainably Managed Natural Resources	No. of seedlings produced distributed for planning.	21,730
	Facilitate and promote uptake of green energy to ensure environmental sustainability	Improved access to clean and safe energy	No. of borehole water solar pumping systems installed	1
			No. of institutional solar systems Installed	0
			No. of Institutional biogas plants constructed	0
			No. of Domestic household biogas digesters Constructed	0
Trade, Industrialization, Wildlife and Tourism	Promote trade activities by providing the necessary infrastructure	Provide conducive business environment	No. of modern markets operationalized	1 constructed and 2 ongoing
			No. of new modern markets constructed and operationalized	1 ongoing
			No. of markets sheds upgraded	1 ongoing
	To enhance development of co-operative societies	A vibrant cooperative movement	No. of Co-operatives equipped	-
			No. of co-operatives supported	-
			No. of Co-operative Societies with useable facilities.	2 constructed and 9 ongoing
	Improve county competitiveness through tourism	Promote domestic tourism	No. of tourism sites developed	1 ongoing
Public service Management	Efficient and effective provision of services to the county citizenry	Increase citizen access to services and improved service delivery	No of service charters and standards developed	6
			No of customer care offices established	22
	Enhance capacity of the County to manage disasters	Mitigate loss of life or properties as a result of disasters.	No of fire engines acquired and functional	2
			No of disaster management Centers established	10
			No of disaster equipment procured and operational	100+
Information, Communication, E-Government, Sports and Youth Affairs	Provide a modern reliable communication and information to citizens	Improved access to county information	Operationalized Data Centre	In FY 2019/2020 the department constructed and equipped county data centre and the process of automating county processes is ongoing

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	To reinforce sporting activities across the county and promote harnessing of talents	Nurturing talents through sports	No. of stadium constructed and equipped	In the FY 2019/2020 the department completed construction and equipping of Kericho green stadium
--	--	----------------------------------	---	--

Annex 1

Public works roads and transport

Name of roads constructed and maintained

Kapzakayo-Ainamoi poly rd, Ainomi sec- Chemorir rd, Nyinyitwet-Kiburet Rd, Merto-Kichorian Rd, Kapzakayo-Anamoi Pry Rd
Bechun lelach-kap CID -Chepsetyon rd, Poywek-chiefs office- Tolilet-Semberia rd
Merto Darajet-Kapfredrick 3km, Kabarus-Kipchorian 2.5km, Completion of Budangi -Kap CID-Bechulelach 2km
Budalangi - Kap CID -Bechunlelach Road 2km,
Sambula-Lelechwet-Mureret rd
Kamelilo-Cofee Factory-Gokul Quarry rd
Ainamoi Centre- Itibet rd
Kapreuben-chemila-kapsagoyo rd, kiburet-nyinyityet rd, ainamoi town roads
Mosore Quarry Excation and loading for Chaik roads
Moboru- Chemunye- ririat
Kabarus junction-Chabasta river-Ngeny River (2km)
Kapsogut tbc-Nyaga-Kaptele rd
Spenco-Kapchebo pry rd
TBC - Rongonet road; Kabulungu, AIC River road, Chepkuchu River - Kalya Road
TBC - Rongonet road; Kabulungu, AIC River road, Chepkuchu River - Kalya Road

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Chepkwarkwaran-Kabartegan rd
Bargiro chepkochun-kalya rd; Chesingoro pry. -Lalagin swamp rd,Highrise kipgoringit shimeni bureti rd,Kabitungu disp-Rogonget-Elijah Kimeto rd,Kapprofessor Kelelyo Kabitungu AIC rd,kapsenetwet cheymen-kipsisin- chepkes river rd,Offc23-maranata church-menet TBC Chererot arap rero,Kapwilliam-kaptito-Arap chereren rd,Chebatawa rd
Bargiro-chepkochun, chesingoro-lalagin swamp, highrise-shimeni, kabitungu disp-Elijah, kapprofessor-kabitungu, kapsenetwet-cheymen-chepkes river, chererot TBC-arap rero, kapwilliam-Chereren rd
Arokyet Liberty-Kapminjeiwa-Kapsinendet-Butiik Mkt
Arokyet Liberty - Kaminjeiwa - Kapsindendet Rd
Kenene-Kipwastuiyo rd
Kipwastuyo-Kaminjeiwet rd
Maili Nne - Chepnoet Rd
Kamarus - Kamarus Annex - Kamarus school for Disability Ltd
Chilchila - Lamaiyat rd
Kichawir - Tata; Kapchomishan -Kaminit; Kapchomishan - Leberer Rd
Chepsir- Arap Kitai-Binyiny road
Kapseger- sailo rd
OffB1-Sabunit rd
Kipchawir-Leberer rd
kolonget-kipchawir rd, Monori-Sailo rd
Tilito-chesumot rd, Chebwagan-kaptenet rd
OffB1-Chepsir Deliverance church rd
Ainapsosiot-Cheriroet rd
Kamagaa-Sogobet road

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Kipteris-Korosiot-Tindiret Forest rd; Siret centre- Siret Factory-Boror Bridge
Forternan town rd; Koisagat-Mategee rd
Timbilil-Tegat-Kaplogoro Kamotos rd; Tunnel-Chembek-Mogoywet Kiptenden rd
Yalla-Kipteres-Tinderet rd ;Mogire Sec.-Teldet-Kiptenden rd
Yalla-Kipteres-Tinderet rd;Mogire Sec.-Teldet-Kiptenden rd;Timbilil-Tegat-Kaplogoro Kamotos rd;Tunnel-Chembek-Mogoywet Kiptenden rd;Tunnel-Chepkosa Nyanza rd;Kapnoah-Chepkuk rd;Kenegut center Kiptegan ;Kapletit-Sachagwan
Cheborus-Kaptuiya Korosyot rd
Kaplelit-Kamotos rd;Kamiwa-Kamotos rd
Sereng-chebululu-Boror-Chemonge rd
Cherara centre-Kamiwa-Coffee Factory
Chepkendi-11-Kapkures-Sereng rd;Kositany-Sombo rd,Koisagat-Kamaua rd
Tunnel-Chepkosa Nyanza rd; Kapnoah - Chepkuk rd
Kenegut center Kiptegan; Kapletit - Sachangwan
Kamiwa factory-Cherara Kamaget; Kenegut mkt - Kisebei pry sch rd
Kapjacobo-Ainamoi-Tombiret Rd,Sachagwan-Kiplongoi rd- Baragainet sda -Quarry rd (10km)
Kapelijah-Milimani rd
Mark Peter Pry- Kapsisiwo tbc-Chemolo tbc
Kiptome- Chemumbe tbc road
Mosore Quarry Excation and loading for Kabianga roads

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Off Nyabangi-Barmeii road
Kasheen - Borowet - Morau pry rd
Kapkures-Nyasakia Road
Kasheen-Borowet rd 6km; Leateladet - Kipsigei rd 4km; Kwa Mutai - Tingatela 6km
Mtaragon-Kawangware rd;chebirirmoi-Kimologit rd
Kasheen-Kapluso-Chemonge rd;Lelu-central-Nyairobi rd
Kapkures-Nyasakia Road
Chematich - Kapkutbey Rd; Itoiik Rd; Kapkatet Mkt rds
Itoiik Junction itoiik river road,Chematich pry rd kaptirwet rd,koitabai cheptangulgei rd
Itoiik Junction itoiik river road,Chematich pry rd kaptirwet rd,koitabai cheptangulgei rd
chemoiben-Egesiek rd, Kapcheluch-Kap Alice d,Emmanuel Academy Rd,Marinying-Itoiik rd
Culvert installation (Kapprofesor rd, Kamanapsim rd)
Ririat quarry (Kamanamsim-Ngesumin 2.5km , Rungut Junction-Daraja Mbili rd1.8km ,Kapkatet-Chebitet Pry Sch rd 4.8km ,Isako-Kusumek -Aic3.4km)
Itoiik pry-Kapkongoni rd,Kaptirwet-Merenget rd,Chematich-Kapjona rd,Kolonget-Koitabai rd
Ririat Quarry supply to Kapkatet roads(Itoiik pry-Kapkongoni rd,Kaptirwet-Merenget rd,Chematich-Kapjona rd,Kolonget-Koitabai rd)
Itoiik pry-Kapkongoni rd,Kaptirwet-Merenget rd,Chematich-Kapjona rd,Kolonget-Koitabai rd

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Chesanga Disp - Pentagon Rd; Kipchebor TBC - Kapsabion Rd; Kimasian pry - Kwa Oriango - Kimasian Disp Rd; Off B1 - Kimungen Disp RD
Chemugusu Rd; Keongo - Sumeiyon Rd; Laibon Town Roads
Chemugusu Rd; Keongo - Sumeiyon Rd; Laibon Town Roads
Keongo - Orentete road; Keongo - Sumeiywon; Kapchemitan – Sumeiywon
Kibarao - Laibon brdge - lower Keongo rd
Chemugusu-Keongo Junction-Quintete-Keongo-Sumeiyon road
Keongo-St Joseph Catholic- Prison rd
St. patrick pry - Cathoile - Agip road
Chepkemel Shopping centre - Arap Cheruiyot- Chepkwer- Sumeek road
Sondu-Sumeek rd
Kaplelartet-Soliat Factory Kaplelartet Quarry
Cherote-Obot Recho-Kap kamano-Cherote Sondu
Hire of Roller and Tipper Lorries (Maso-Chepngobob-Lel Timber rd,Ngororga-Kapketet rd,Tororgaa-Itoibei-Chepngobob-Maso jnc rd,Ngororga-Kapelijah-Kiptegan-Kapsaosmktrd,)
Torochgaa-itoibei-chepngobobrd, maso jcnt-ngororga rd, elijah-kiptegan-kapsaos ward
Main Junction - Kaboloin ;Torochgaa-Chepngobob-Maso jnc rd
Torchgaa-Itoibei-Chepngobob-Masojnct rd;Ngororga-Kapelijah;Kptegan-Kapsaos mkt rd
Maso-Chepngobob-Lel Timber rd,Ngororga-Kapketet rd,Tororgaa-Itoibei-Chepngobob-Maso jnc rd,Ngororga-Kapelijah-Kiptegan-Kapsaosmktrd,

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Kapoldoit-Kaprimet Rd,Ainapsosiot pry-Ainapsosiot river, Tendwet-Kapsilangwa pry rd
Ngoroga-Elijah-Kiptegan-Kapsaos; Itoibei - FGCK - Karapsoi – Torchgaard
Tendwet-kapsilangwa-ainapsosiot river road
Ngoroga-Kapkatet rd,Ngorogaa-kiptegan - kapsaos mrk rd
Main Junction - Kaboloin ;Torchgaa-Chepngobob-Maso jnc rd
Tendwet-kapsilangwa-ainapsosiot river road
Maso Primary - Maso secondary Budalangi - Buchenge; Murrte Road
Maso pry - Maso Sec; Barotion - Kamwingi road
Karap teregei - Gabel Rd; Tilrap Malit -Kirongisyet Rd; KapTimothy - Chelule Rd; Chemoiben Pry; Chemoiben pry - Koitabai Rd; Arap Kenei - Kiptetoon Rd; Kiptetoon - Lemeiywet - Tunga Rd
Off -Kaboswa-Cheptagum rd
Cheribo tbc-Kapsinei-Kap juma rd
Offc35-Mbororu-Lemeywet rd; Kapchetinget-Kamundui-Kachesik rd;Offc35-Kipsoi-Kapnandet rd
Offc35-Asurur-Cheribopryrd;Offc35-kipteganpry sch.rd;Kiptegan-FGCK rd;Kaporiango-Karachebochok-Tuiyobei rd
Masaria TBC-Samituk rd,Offc35-Kondamet-Ainamoi prySch.rd,Offc35-Itibet-Taturo rd
Samutet-Kapkorio rd

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Kapsoit sec-Deliverance-Kapserio rd
Kapsoit-Telanet rd
Cheribo TBC-Kapsinei- Kapjumard
Kenegut mkt-Mongo-itibetchepku-cheplel
Kenegut mkt-Cheplel pry-Cheplel TB-Muratit
Kiboiybeislap slaughter-kimasian-kaptoroi-kaboswa-kapsoit mkt-kiptenden TBC
Abrahamacademy telanet-Kaboswa TBC rd
Kap Job mkt- Karap mursoi
OffE222-Chesilyotwater project intake Sugutekpryrd
Cherandas-Kap willion-Kapsaih rd
Kapsoiyo Healthcentre-Kapsoiyo sec school
Chepsection-Sebetet
Baraka pry-Kapmungei rd
Kapmosi-Kipmwokoi Itibet rd,;Telanet water tank-Ngecherok pry-Chekurbet-Kapmaso TBC rd;Off c35-Kosisit pry rd;Chepkurbet pry-Sachwan rd;Ngecherok pry-Keldapbelyot river;Sondu cityncentre-Keldapbeliotriver ;Sonducity centre-Grassland Academy;Ngecherok FGCK-church-Sosit pry-karap Mase rd;Off E222-Kiplukirikitriver-cheribo pry;Ogirgir pry sign post- Ogirgir TBC--Cherandas;Kisabei pry-Cherandas-kapchesitgei-kiptegan nursery school;Off E222-Brilliant Academy;KapsoitSec school-Kaboswa;Kwa kiget shop- kiptegan pry-Kiptegan FGCK;Kenegut mkt-Kisabeipry-Kiptegan pry
Kabinot-Ketitui rd; Kenegut-itbet-chepkuk chapel rd
Cheribo Tbc -Kapsinei Kipkutung Cheribo rd
Cheribo Tbc-Kap Sinei -Kapchumo road,Telanet-Chepkurbet road
Cheribo Tbc-Kap Sinei -Kapchumo road,Telanet-Chepkurbet road
Cheribo Tbc-Kap Sinei -Kapchumo road,Telanet-Chepkurbet road
Kapsogut tbc-nyaga-kaptele rd

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Off C35-Kosisit pry sch rd, off c35-kimmwogoi-itibet rd, kinyoze bridge-bakoiyo rd
Cheribo tbc -Kipsinei - Kapchumo rd; Suncity - Telanet rd
Hils Hotel - Chepkutung - Susumwet rd
kapsuser-kapchopkoit-cheswerta-kaptogino-kapkutbei rd
Borborwet TBC - Kiboe- Sachoran rd
Borborwet TBC - Kiboe- Sachoran rd
Off Tegat - Kipchoiyet (Transformer)
Borborwet TBC - Kiboe- Sachoran rd
Borborwet TBC - Kiboe- Sachoran rd
Lasoi -Kaplemeiwet-Bombom rd
Borborwet TBC - Kiboe TBC - Sachoran Rd
Borborwet-Kiboe-Sachoran rd
Tebesonik- Lambel Rd
Kapchongoti Far, - Tuiyobei Bridge
Ewat-Kapmaxwell rd,(28m 600mm culverts)

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AGC Karanja-Simotwet-Kiptenden rd

Delivarance -Ngatumek rd

Kedowa quarry (Ndarugu-Kedowa Centre;Kedowa Centre access roads)

Ndarugu-Kedowa Centre;Kedowa Centre access roads

Kapmaxwel-Ewat rd

Tuiyobei-Kedowa river-Kimaut road

Kamasian - Centre - Kamasian Pry Sch; Kamasian pry sch - Kamasian disp; AGC - Kimgen river

Chepkolon Primary School Road

Milimani -Matobo; Chepkolon – Chesanga

Cherote - Kimungen road

Ochi-Chepkolon rd

Simotwet-Nyakacho-Kabaruso rd

Chebocho-Kipchebor TBC-Zablon rd

Chesanga Disp - Pentagon rd; Kipchebor Tbc - Kapsabion rd; Kamasian pry - Kwa Oriango _
Kamasian Disp Rd; Off B1 - Kimungen Disp rd

Chebocho road

Munai - Kipchimchim Sec rd; Baraka - Kipsotet Rd

Kipchimchim - Kapkwen - Marai Road

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Kipchimchim - Kapkwen - Murai road
Kipchimchim - Kapkwen road
Kamtwere-Itibet rd
Kipchimchim - Kipsotet - Kimeswor road; Keongo - Quentitei Keongo – Sumeiyon
Kipchimchim-Kapkwen Rd,
Baraka - kimeswon road
Kipchimchim - Munai rd; Keongo - Sumeiyon rd; Quinteet – Talai
Kipchimegim sec- Kapbotrisrd; Kapbotris - Kondamet rd; Kapcheptoror - Sirimdo rd
Railway - Kipchurian; River Losirwo - Kipchurian Road
Railway - Kipchurian; River Losirwo - Kipchurian Road
Railway - Kipchorian Roads; Siret pry rd; Chemager -Siret quarry road
Sugutek-kalyet rd,Mutai lelei-Morau-Monastery
Siret-Tuiyobei rd,off c35-chemagel-quarry rd,kaborok-kipchorian rd, kaborok tuiyobei
Segetet Junction-Kaplabotwo rd
Cheboit-Tingoro rd
Siret centre-Siret Factory- Boror Bridge rd

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Sachangwa -Mabasi - Roret Mkt

Chomisian Ngariet rd,Mosore dip- Quarry tbc, Machorwa Sach Somok Rd
Mosore dip-mosore quarry-Chomisian -Ngariet rd
Kesebet-Kolongei rd,machorwa- Ngarietrd, Mosere pry-Tulwap Kipsigis
Bakitira-Mabasi-Chemangat rd
Kesebet-Kolongei rd,machorwa- Ngarietrd, Mosere pry-Tulwab Kipsigis
Mosore Quarry supply to Kisiara roads (chomisian-ngariet rd)
Kesebet-Kolonget rd,Machorwa-Ngariet rd;Mosore pry.-Tulwap Kipsigis
Kapkwen-Chesonoi-Kabirong
Nyanza-Girimori-Kapkwen rd
Nyanza-Girimori-Kapkwen rd
Nyanza-Girimori-Kapkwen rd
Nyanza-Girimori-Kapwen rd
Kenegut-Kapkuria rd
Girimori-Chesonoi rd
Koteteni-chepsil,Girimori-Urafiki factory
Girimori-Urafiki factory;Kotetni-chepsil
Girimori-Urafiki factory;Kotetni-chepsil
Girimori-Urafiki factory,Kotetni-chepsil
Girimori-Urafiki factory,Kotetni-chepsil

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Kenegut-Tumoek-Kapkurin road
Saos - Lelach Rd; Kapkitony pry sch - Lelach Dip; Bridge -ED; Kapkitony TBC - Kapsimet River Rd
Chebwanan poly rd; Lulusik rd; Rift valley rd; Ketengeret - pefa church rd
Yakwai market-Kaitamat tbc rd,Kapsogeruk-twolyot river rd,Ketengeret jnct-Chebwanan poly rd,Cheribo pry-Arap mibei rd,Cheribo catholic-arap keter rd,pefa church-major koech rd,Kapsigiro-Munandet market rd
ketengeret junction -chebwanan polytechnic road,cheribo catholic -arap keter , yakwai market -Arap keter , kapsogeruk-twolyot river, pefa church -major koech kapsigiro-munandet road
ketengeret junction -chebwanan polytechnic road,cheribo catholic -arap keter , yakwai market -Arap keter , kapsogeruk-twolyot river, pefa church -major koech kapsigiro-munandet road
ketengeret junction -chebwanan polytechnic road,cheribo catholic -arap keter , yakwai market -Arap keter , kapsogeruk-twolyot river, pefa church -major koech kapsigiro-munandet road
ketengeret junction -chebwanan polytechnic road,cheribo catholic -arap keter , yakwai market -Arap keter , kapsogeruk-twolyot river, pefa church -major koech kapsigiro-munandet road
Twoliot-Ngesumin Sec sch rd
Kapkarin Junc-Kapkarin sec-Chesoan TBC
Chemosio - Ngesumin Kamanasim rd
Kamwingi two- Shabaa rd,kamwingi center keringet pry, forest rd, Kap pilot -kapkiron rd
Kamwingi two- Shabaa rd,kamwingi center keringet pry, forest rd, Kap pilot -kapkiron rd

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Kamaina-Sachangwan-Lemotit-Tarmasang rd
Kamaina-Sachangwan-Lemotit-Tarmasang rd
Kondamet-chelalang -chepkoskei
Nairobi-Sarameck centre-shabaya rd
Kaphilemon rd
Kapfinch - Sotik - Tachasis - Kaplimo - Chumba rd
Chepkutung hills-Chepkutung TBC rd; Musari - Kapkatet rd
Chepkosilen - Chepngetuny road
Ka elijah -Milimani Road,Ochi-Itatanda-Kabiwot-Keben Rd, Borborwet tbc,Kiboe-Sachoran RD,Kesagetiet tbc-Kipchomul tbc-Kimororoch river road
Kapsuser-kapchepkoik-cheswerta rd-kaptongeno kapkutbei tbc rd
Ainapko pry.-Chemoso-Kap Alexander Road , Korosiot-Kapkilindoni ,Seretut Dip-Kap Sero , Kapsirmoet-Soni,Chemingeryet-Kapsirmoet
Kibaraa-Kapsimotwo-Bae rd
Cherote - Kigomba rd
Cherote - Kigomba rd
Kipranye-kabasweti-mindililwet rd
Cheptuiyet centre-chemanget rd
cheptuiyet girls-kululut river rd
kapeli pry-Sigowet KMTC RD
Lutheran church -Sigowet-Cheptembe rd
Kipranye-kabasweti-mindililwet rd

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Cheptuiyet centre-chemanget rd
cheptuiyet girls-kululut river rd
kapeli pry-Sigowet KMTC RD
Lutheran church -Sigowet-Cheptembe rd
Kipranye-kabasweti-mindililwet rd
Cheptuiyet centre-chemanget rd
cheptuiyet girls-kululut river rd
kapeli pry-Sigowet KMTC RD
Lutheran church -Sigowet-Cheptembe rd
Kipranye-kabasweti-mindililwet rd
Cheptuiyet centre-chemanget rd
cheptuiyet girls-kululut river rd
kapeli pry-Sigowet KMTC RD
Lutheran church -Sigowet-Cheptembe rd
Keteswa-mwebe-chepngoror rd
Asenewet - Judo - Kipsitet Highway; Rai Cement - Kaplelach pry rd; Rai cement - Kaplelach - Kisumu concrete; Cheptagum- Chebirech rd; Kapsombich-Kaptalamwa
Rai cement-kaplelach pry-ksm concrete;Cheptagum-chebirir rd,kipkombich-kiptalamwamatum rd,kapchebwai-kapnyoge rd,kejiriet dip-cheptililik pry;asenewet-judo-kipsitet-dipm bridge rd,cheptililik pry-kipsitetet ngerermwo rd
Kipkombich-kaptalamwa rd
Cheptagum-Chebirech rd
Chepterwo-Chebirech rd
Bokwo-Kapchebwai rd
Cheptilili-Chebotot-Ngeremwo Road
Kaplengeny - Sachangwan - Kiplogoi Rd

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Kirir-kachelogoi jnt rd,kapgongoni-kapkisigisai rd,kurabei-chesumet rd,kurabei-kongoni rd

shauri yako-kaitui mktrd,kaitui bridge-coffee factory rd,sombicho highway-brenda shop rd, ngeny rd,sombicho pry- samutet rd,sombicho pry -kipkecheyet rd, kapchangarie-kaplengei d,chesiche kapsimba-chesiched,chesiche-agc rd,chesiche -abokyek rd,chesiche-kabokyek d, chesiche-tuiyobei rd

Kapsegut quarry for gravelling Kapsimba - Chesichem road; Chesiche - Kabokyek rd; Chesiche - Tuiyobei rd

Arap Ngeny-Brendashop rd

Sombicho-Ngingichet rd

Shauri yako-kaitui mkt rd

Kaitui bridge-coffee factory rd

Sombicho highway-Brenda shop rd

Ngeny rd

Sombicho pry-samutet rd

Sombicho pry - kipkecheyet rd

kapchangarie-kaplengei rd

Chesiche kapsimba -chesiche rd

Chesiche -AGC rd

Chesiche-Kabokyek rd

Chesiche -Tuiyobei rd

Kaitui centre-Birirbei-Chemutian dip rd,KapkawaB chemuitan Dip- Kapkawa shop rd

Chesiche-Kabokyek cattle dip 2.2 km,Tuiyobei pri-Kapsimba rd 2km,Kaprero-chesiche pri rd 1.8km ,Kaptala-Chesiche Academy rd 2km ,Kap Elisha-Tenduet- Tuiyobei rd-2..5km

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Tuiyobei bridge-Soliat-Jordan rd
Chesiche pri-Kamugut rd;Soko Ndizi-Kapchebungei rd,kapchangarie- kaplengi rd,Sombicho- kipkecheiyet rd,sombicho-Samutet rd
Kapsimba - Chesichem road; Chesiche - Kabokyek rd; Chesiche - Tuiyobei rd
Kabokyek-Chesiche-Tuiyobei-Motero-Kiptenten rd
Litiik Quarry
Kongasis-cheserton-Tebesonik road
Liitik Quarry Murrum Supply
Nyamanga rd; Chesamisiet rd,Kiplelmwai rd,kongasis- cheserton-tebesonik market rd
Kiptome Quarry
Kiptome Quarry (Kongasis-Cheserton-Tebesonik mkt rd,Kibugat-Kibaraa-Kelunet rd)
Kongasis-Cheserton-Tebesonik mkt rd
Kibugat-Kibaraa-Kelunet rd
Kabusienduk pri-Nigeria rd
Kongasis-Cheserton-Tebesonik road
Kabusienduk pri-Nigeria rd
Hill- tea - Wambare Road
Subukia-Mugumoini rd;Mugumoini rd,Kamwingi-Miti Tatu Rd , Subukia- Wambare rd, Tendeno
Eastleigh-Independent-forest rd

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Mugumoine-Independent rd
Subuki-Kaburi-Mugumoini rd
OffD314-kapbenjamin rd
Kapelijah - Milimani Rd
Cheribo quarry excavation of murrum
Taplon -Cheribo-Samituk rd, Taplotin -Cheribo-Kapturgat Rd,Taplotin-Cheribo -Chepuseron rd,Taplotin Cheribo -itanda-Tablotin-Cheribo-Chepkutung rd
Karaptuei- chepkoson rd
Cheribo Quarry
Cheribo Quarry excavation of murrum
Kericho Green Stadium)
Kericho Green Stadium road)
Murum supply (kericho green stadium)
Itibet - Bagao- Deliverance Church Road
Kiburet- Factory- Yasomok Road
Arap Mangei - Nyaga Road
Cheptendeniet - Cheboin Centre
Kaborus – Kesengit Kipagenge- Chepkulgong- Arap Barchile Road
Kapchelogoi- Soet Pry- Kipsereti River- Ps Cheruiyot- Maria Joy- Kap Than You Road
Ngoina Road- Pastor Weldon Chumo- Kipkerieny Pry- Chebarema Road

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Off C23 - Cheborus - Kapcario - Salvation ECDC Main -Kipsisin TBC - Kapsenetwet - Sugutek TBC- Chelilis CD Getarwet
Butiik - Kitaiit/Kimonjokut
Kaldit TBC - Tegat UPEC/Arokyet Tinga
chepseon-leberer-kamachungwa rd
Kamarus – Annex
Kosovo – Sailo
kokwet-kapsinendet-cherara
sachangwan-kipgeigei-kapchorwa
Kalya Junction-Chepnyogaa Centre rd
Kaplutiet- Kiptuigo- Ainabisarak Road
Off Chepnyogaa Mobengo-Kapchebet Sighpost
Off-C35-Ngomwo road
Kapkures-Kamtego road
Bossmen road-kap josea sang -marisin -kap josea gate road
Chemoiben-Egeisioka-Kapcheluch
Litein dc junction-soy plaza-litein east-mp home-upper hill academy -off c23-morit rd
Duka Moja- Saptet- Kwa Micheal Road
Kericho Toyota- Lavington Road
Kapsomboch-Kapkilel rd
Tililbei cattle dip-toror academy-kap Aron rd
Off Binyiny -Kaboloin SignPost RD, Chebigen- Manyoror Dispensary Road
Sachangwan- Kamungei Road
Samutet pry.sch junction-Cattle Dip- Jordan Road
Kaptegere- Chepsoo Road
Chepkutung Banda - Maseti – Kaplangachach
Chepkutung Hills - Kipngetuny - BAE - Arap Cheruiyot
Kapchelibon - Kipngetuny – Kapkonyinyis
Off B1 -ngatumeck pry, and Kapchumo rd

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Off Kedowa Pry. - Testai - Kabisoi Rd.
Arapchepyoset-Job-Southrift rd
Kapilot -sorget rd
Mortgage - Kericho Primary Road
Satelite - Matobo Primary-Nyagacho - Nursery Road
baraka kipsotet-kimeswon rd
Taiwet - Kipsutet Primary School Road
390-simotwet-kipsirichet-kerembe -kapedward rd
Eng. Fred - soi Mingin road
Motinykwong-Chemamanik-Keregut-Kolonget-Maambeny Road
Talationy-Aroroin-Kapsimit -kondamet-roret boys-sigongo road
Kabias junction-Kapkoros pry.-Sugut road
Sireret - Kotetni - Kabias Juntion road
Chemitan- Chebwagan- Litein Motuary road
Ngesumiin Girls - Nyambolosa road
Arap Kogo-Lolongbei Rd and Jagoror Quarry road
United Soy-Kiplangat Rd
Cheptorriet Pri-Kaldit Tbc
Kapsoroget AGC - Cheboseron Tbc-Milimani Junction
Kapsuser Slaughter-Masiat
Konasita - Cheboptaa - Kona Road
KapchemirmirTBC-Kimalal rd
Kapchewwai-Koyabei- Sideways Shop- Koiatburot Pry School Road
Ngomwet- Kap Mursoi Road
Kaitui - Kipkecheiyet Road
Kenya One - Kabokyek Dip Road
Soliat Corner - Kaplengeny - Kiptugumo Rd
Siritiet Juntion-Siritiet Pry- Chepkoit- Ainapek Road
Silva Junction- Siongi- Kampala Road
OffD314 - Benjamin Road

COUNTY GOVERNMENT OF KERICHO
Reports and Financial Statements
For the year ended June 30, 2020

Offe254-Kamuingi-Kichagi-Gwitu rd
Kabiwot - Chelalang rd
Off Cheribo- Chebaibai Road
Off Sondu Road - Mark Peter Pry. School Rd
Cheborge Junction-Center one Forest rd
Kap Zakayo-Simotwet rd
RC431-MI27B Cheptagum pry rd
Cherote-Lelsotet rd
Cheres-Orwasa rd
Kenene Dispensary-Tiritap Moita-Chebinyiny Junction rd
Off B1-Kapchumo rd
Kesagetiet TBC-Kipchombul TBC - Seretut TBC rd

For the year ended June 30, 2020

I. 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.

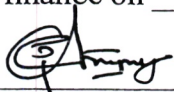
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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

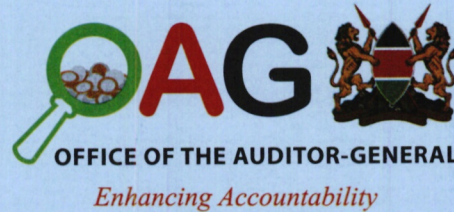
The County Government's financial statements were approved and signed by the CEC member for finance on 30-09-2020.



County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KERICHO FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kericho set out on pages 1 to 105, which comprise the statement of assets and liabilities as at 30 June, 2020, the statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development combined and budget execution by programmes and sub-programmes 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 the County Executive of Kericho as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Unreconciled Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 21 to the financial statements reflects Kshs.890,221,000 as cash and cash equivalents. The balance includes bank balances of Kshs.890,208,000 and cash in hand balance of Kshs.13,000. The bank balance included an amount of Kshs.10,612,000 in respect of bank balances for dispensaries. Management did not provide bank reconciliation statements and updated cashbooks for audit verification. Further, Management did not provide a board of cash survey certificate in support of the cash in hand balance of Kshs.13,000.

In addition, Management did not provide a bank accounts register for audit verification. This was contrary to Regulation 87(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County's Head of Accounting services shall maintain a register of all county treasury and other bank accounts

opened by the county government entities including public funds and donor funded projects.

Consequently, the accuracy and completeness of the cash and cash equivalents figure of Kshs.890,221,000 could not be confirmed as at 30 June, 2020.

2.0 Transactions Processed Outside the Integrated Financial Management Information System (IFMIS)

The financial statements submitted for audit contained variances with the supporting ledgers on four components as summarized below:

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
Hospitality Supplies	80,518,000	74,153,255	6,364,745
Training Expenses	71,118,000	59,540,658	11,577,342

Although Management has explained that the variances are in respect of expenditures relating to Kenya Urban Support Programme which were spent outside IFMIS, no justification was provided for not processing all payments through the IFMIS system as required.

3.0 Inaccuracies in Fuel, Oil and Lubricants Expenditure

The statement of receipts and payments and as disclosed under Note 12 to the financial statements reflects use of goods and services balance Kshs.1,150,801,000 which further includes Kshs.37,664,000 expenditure on fuel, oil and lubricants. However, payments of 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 an error in invoicing which has not been corrected.

Consequently, the accuracy and completeness of the expenditure of Kshs.37,664,000 on fuel, oil and lubricants for the year ended 30 June, 2020 could not be confirmed.

4.0 Fixed Assets from Defunct Local Authorities

Annex 5 to the financial statement reflects Kshs.9,462,997,000 as total historical cost of assets as at 30 June, 2020. However, fixed assets register did not include assets taken over by the County from the defunct Local Authorities.

Consequently, the accuracy of the Kshs.9,462,997,000 historical cost of assets as at 30 June, 2020 could not be confirmed.

5.0 Acquisition of Intangible Assets

The statement of receipts and payments and as disclosed under Note 17 to the financial statements reflects acquisition of assets amount of Kshs.1,831,945,000 out of which an amount of Kshs.7,210,000 on intangible asset was not supported by documentary evidence such as invoices and payment vouchers.

Consequently, the accuracy and completeness of the expenditure of Kshs.1,831,945,000 on acquisition of assets for the year ended 30 June, 2020 could not be confirmed.

6.0 Compensation over Encroached Land

The statement of receipts and payments and as disclosed under Note 17 to the financial statements reflects Kshs.1,831,945,000 in respect of acquisition of assets which includes Kshs.10,000,000 paid as court compensation for encroachment on private land by Kericho Water and Sanitation Company Limited and the defunct Municipal Council of Kericho. However, the following anomalies were noted from the transactions;

- i) The Kericho Environment and Lands Court issued a decree for general damages that the County Government of Kericho fully compensate three families for the amount of Kshs.12,902,000 payable in two instalments. The first instalment of Kshs.2,000,000 was to be paid on or before 30 June, 2018 and second instalment of Kshs.10,902,000 on or before 30 September, 2018. Payments made after 30 September, 2018 were to attract interest at commercial rates until the balance was cleared.
- ii) The unpaid balance of Kshs.3,159,850 being part compensation and interest accrued was not reported in the pending bills as at 30 June, 2020 or disclosed in the financial statements hence not recognized for future clearance.
- iii) The Management charged the payment of Kshs.10,000,000 under purchase of land as opposed to other payments.
- iv) The title deed for the land was not provided for audit review.

The Accounting Officer of the County Government entity did not ensure that all interest payments are included in the estimates and that they are within the capacity of the county government entity within the year contrary to Regulation 29(2)(a) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstance, the accuracy and completeness of the acquisition of assets and the use of goods and services could not be confirmed.

7.0 Confidential Expenditure

The County Executive incurred expenditure of Kshs.401,556 as confidential expenditure paid between October, 2019 and June, 2020. Management did not provide explanations on the nature and purpose of the confidential expenditure

Consequently, the validity of the expenditure of Kshs.401,556 could not be confirmed.

8.0 Irregular Payment of Task Force Allowances

The County Public Service Board paid a total of Kshs.2,404,000 as task force allowances charged to 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, eleven officers were appointed to two taskforces contrary to circular SRC/ADM/CIR/1/13(122) of 16 April, 2014 which states that an officer should not be appointed to more than one task force at a time resulting in an extra cost Kshs.900,000.

In addition, the task force allowances paid were not disclosed separately in the financial statements. This was contrary to Section 122(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that the remuneration of all members of a committee shall be disclosed as foot notes to the financial statements of the county government entity by the accounting officer.

Consequently, the accuracy of the expenditure of Kshs.2,404,000 paid as task force allowance could not be confirmed.

9.0 Irregular Contribution to Council of County Governors

The statement of receipts and payments and as disclosed under Note 20 to the financial statements reflects Kshs.30,368,000 in respect of other payments. Included in this amount is Kshs.2,000,000 paid to the Council of Governors (COG). The expenditure is contrary to Section 37 of the Intergovernmental Relations Act, 2012 states that the operational expenses in respect of structures and institutions established in this Act shall be provided for in the annual estimates of revenue and expenditure of the National Government to cater for the Activities of the Council of County Governors.

Consequently, the propriety and value for money of the Kshs.2,000,000 expenditures for the year ended 30 June, 2020 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 Management in accordance with ISSAI 130 on code of Ethics. I have fulfilled other ethical responsibilities in accordance with ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.8,746,126,000 and Kshs.6,153,569,000 respectively resulting to an under-funding of Kshs.2,592,557,000 or 30% of the budget. Similarly, the County Executive incurred expenditure of Kshs.6,766,453,000 against an approved expenditure budget of Kshs.8,746,126,000 resulting to an under-expenditure of Kshs.1,979,673,000 or 33% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Failure to Prepare Consolidated Financial Statements

The County Executive did not prepare and submit for audit the consolidated financial statements to the Auditor-General. This was contrary to Section 163(1) and 164(4) of the Public Finance Management Act, 2012 which states that at the end of each financial year, the county treasury shall, for the county government consolidate the annual financial statements in respect of all county government entities in a format prescribed by the Accounting Standards Board.

Consequently, the Management was in breach of the Law.

2.0 Non-Compliance with the Fiscal Responsibility

Review of the County Government expenditure revealed the following anomalies on fiscal responsibility: -

- i) The County Government incurred expenditure of Kshs.1,831,945,000 on acquisition of assets during the year under review being 27% of the total expenditure of Kshs.6,766,453,000. The development expenditure was below the legislated lower limit of 30% contrary to Regulation 25(1)(g) of the Public Finance Management (County Government) Regulations, 2015.
- ii) The compensation for employees cost also accounted for 37.95% of the total county revenue. This is above the 35% limit set out by regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, the Management was in breach of the Law.

3.0 Ethnic Composition of Employees

Review of the IPPD payroll data revealed that 92% of the employees were from the dominant ethnic community. This was contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012 which states that the County Public Service Board to ensure that at least thirty percent of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community in the county and the National Cohesion and Integration Act, 2008 Section 7(1) and(2) which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, the County Executive was in breach of the Law.

4.0 Irregular Tender Award - Supply and Delivery of Water Proofing Materials and Stabilizer

The County Executive awarded a tender for supply and delivery of water proofing materials and stabilizer to a vendor on 04 March, 2020. However, the Company that was awarded the contract had ceased to carry out business from 25 February, 2020 as per notice by the Registrar of Companies and was therefore not eligible to participate in the procurement process. Management went ahead to incur expenditure of Kshs.3,958,500 on the contract.

Consequently, the Management was in breach of the law and the validity of the expenditure of Kshs.3,958,500 could not be confirmed for the year ended 30 June, 2020.

5.0 Projects Verification

Physical verification of the following projects indicated issues with the works performance despite payments having been made:

Project	Amount (Kshs.)	Issues Noted
Soko Huru ICT Centre	1,702,400	The fabrication and erection of mast was completed in December, 2017. However, the project cannot be commissioned due to lack of electricity.
Store at Londiani Sub-County Hospital	5,418,383	The works were poorly done with floors having developed cracks. The store could not be used for storage of drugs and other pharmaceuticals due to lack of ceiling which was not factored.
Laboratory at Londiani Sub-County Hospital	8,490,160	Though construction works have been completed, the floor developed cracks before the laboratory could be put to use.
Total	15,610,943	

As a result, it was not possible to confirm that the County Government obtained value for money on the expenditure of Kshs.15,610,943 for the year ended 30 June, 2020.

6.0 Stalled Works - Construction of a Laboratory at Roret Sub-County Hospital

The County Executive incurred expenditure of Kshs.3,501,148 on the construction of a laboratory at Roret Sub-County Hospital. However, the contractor terminated the works on 16 January, 2020 due to cash flow problems. Further, the Management has developed a revised bill of quantities for remaining works to cost Kshs.6,482,355 which exceeds the projected development budget for 2020/2021 of Kshs.3,431,450 by Kshs.3,050,905.

Consequently, value for money has not been realised and the validity of the expenditure of Kshs.3,501,148 for the year ended 30 June, 2020 could not be confirmed.

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 for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Officers Without Payroll Numbers

A review of the employment records revealed that a total of 1,955 employees had not been allocated personal numbers and were paid outside the IPPD system as at 30 June, 2020. The lack of payroll numbers may lead to loss of funds through ghost employees.

2.0 Voided Payments

A review of the IFMIS payment details for the Department of Health revealed voided payments on acquisition of assets amount of Kshs.74,014,434. The voided payments were not supported by a register as required. Management has not demonstrated the controls over the voiding process.

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

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 ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become

inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

03 November, 2021

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

III. FINANCIAL STATEMENTS

1 STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	KShs(000)	KShs(000)
RECEIPTS			
Exchequer releases	1	5,418,640	5,714,800
Proceeds from Domestic and Foreign Grants	2	152,408	390,828
Transfers from Other Government Entities	3	160,861	168,515
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	394,054	495,848
Returned CRF issues	10	27,606	1,129,009
TOTAL RECEIPTS		6,153,569	7,899,000
PAYMENTS			
Compensation of Employees	11	2,335,562	2,344,799
Use of goods and services	12	1,150,801	1,213,044
Subsidies	13	-	-
Transfers to Other Government Units	14	1,083,728	1,131,817
Other grants and transfers	15	266,228	503,120
Social Security Benefits	16	67,821	100,017
Acquisition of Assets	17	1,831,945	1,147,579
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	30,368	34,192
TOTAL PAYMENTS		6,766,453	6,474,568
SURPLUS/DEFICIT		(612,884)	1,424,432

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th SEP 2020 and signed by:



Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499



Head of Treasury Accounting
Name: CPA Fernandes Korir
ICPAK Member Number: 13966

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

2.STATEMENT OF ASSETS AND LIABILITIES

		2019-2020	2018-2019
	Notes	KShs(000)	KShs(000)
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	890,208	1,403,742
Cash Balances	21B	13	446
Total Cash and cash equivalent		890,221	1,404,188
Accounts receivables – Outstanding Imprest	22	0	342
TOTAL FINANCIAL ASSETS		890,221	1,404,530
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	(39,514)	(8,380)
		850,707	1,396,150
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	24	1,463,591	39,159
Prior year adjustments	25	0	-
Surplus/Deficit for the year		(612,884)	1,424,432
		850,707	1,463,591
NET FINANCIAL POSITION			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th SEP 2020 and signed by:



Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499



Head of Treasury Accounting
Name: CPA Fernandes Korir
ICPAK Member Number: 13966

3.STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
	Notes	KShs (000)	KShs (000)
Receipts from operating income			
Exchequer Releases	1	5,418,640	5,714,800
Proceeds from Domestic and Foreign Grants	2	152,408	390,828
Transfers from Other Government Entities	3	160,861	168,515
Reimbursements and Refunds	7		-
Returns of Equity Holdings	8		-
County Own Generated Receipts	9	394,054	495,848
Returned CRF issues	10	27,606	1,129,009
Payments for operating expenses			
Compensation of Employees	11	(2,335,562)	(2,344,799)
Use of goods and services	12	(1,150,801)	(1,213,044)
Subsidies	13	-	-
Transfers to Other Government Units	14	(1,083,728)	(1,131,817)
Other grants and transfers	15	(266,228)	(503,120)
Social Security Benefits	16	(67,821)	(100,017)
Finance Costs, including Loan Interest	18		-
Other Payments	20	(30,368)	(34,192)
Adjusted for:			
Increase/(Decrease) in Accounts Payable: (deposits and retention)		39,514	8,380
Net cash flow from operating activities		1,258,575	2,580,391
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		-
Acquisition of Assets	17	(1,831,945)	(1,147,579)
Net cash flows from Investing Activities		(1,831,945)	(1,147,579)
CASHFLOW FROM BORROWING ACTIVITIES			

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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 EQUIVALENT		(573,370)	1,432,812
Cash and cash equivalent at BEGINNING of the year	24	1,463,591	30,779
Cash and cash equivalent at END of the year	21	890,221	1,463,591

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30TH SEP 2020 and signed by:



Chief Officer
 Name: CPA George Kirer
 ICPAK Member Number: 9499



Head of Treasury Accounting
 Name: CPA Fernandes Korir
 ICPAK Member Number: 13966

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
	Kshs:(000)	Kshs:(000)	Kshs:(000)	Kshs:(000)	Kshs:(000)	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,917,063	141,554	6,058,617	5,418,640	639,977	89%
Proceeds from Domestic and Foreign Grants	0	152,408	152,408	152,408	0	100%
Transfers from Other Government Entities	152,729	-	152,729	160,861	-8,132	105%
Proceeds from Domestic Borrowings	-	-	-	-		
Proceeds from Foreign Borrowings	-	-	-	-		
Proceeds from Sale of Assets	-	-	-	-		
Reimbursements and Refunds	-	-	-	-		
Returns of Equity Holdings	-	-	-	-		
County Own Generated receipts	913,935	-202,294	711,641	394,054	317,587	55%
Return issues to CRF	1,627,652	43,079	1,670,731	27,606	1,643,125	2%
TOTAL	8,611,379	134,747	8,746,126	6,153,569	2,592,557	70%
PAYMENTS						

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Compensation of Employees	2,566,792	-	2,566,792	2,335,562	231,230	91%
Use of goods and services	1,250,834	-73,926	1,176,908	1,150,801	26,107	98%
Subsidies	-	-	-			
Transfers to Other Government Units	1,548,360	541,445	2,089,805	1,083,728	1,006,077	52%
Other grants and transfers	37,047	232,010	269,057	266,228	2,829	99%
Social Security Benefits	65,524	-	65,524	67,821	-2,297	104%
Acquisition of Assets	3,142,822	-564,782	2,578,040	1,831,945	746,095	71%
Finance Costs, including Loan Interest	-	-	-	-		
Repayment of principal on borrowings	-	-	-	-		
Other Payments	-	-	-	30,368	-30,368	
TOTAL	8,611,379	134,747	8,746,126	6,766,453	1,979,673	77%
SURPLUS/(DEFICIT)	0	0	0	-612,884	612,884	0

The expenditures below were budgeted under development but were captured under transfers in the Financial Statements.

Expenditure	Budgeted Amount Kshs:
Kenya Climate Smart Agriculture Project (KCSAP)	204,459,400
Agricultural Sector development support Fund(ASDSP)	36,100,026
Grant to Tilibei water and Sanitation Company and Kericho Water and Sanitation Company	41,863,680
Kenya Devolution Support Project	70,000,000
Urban Institutional Grant	8,800,000
Conditional Allocation for Youth Polytechnics	29,433,298
User Fee Reimbursement	18,048,789

DANIDA Funds	23,432,500
World Bank Grant (Strengthening Health Systems - Universal Coverage)	71,544,247
Road Maintenance Fuel Levy Fund	152,729,063

The entity financial statements were approved on 30th SEP 2020 and signed by:



Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499



Head of Treasury Accounting
Name: CPA Fernandes Korir
ICPAK Member Number: 13966

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	Kshs:(000)	Kshs:(000)	Kshs:(000)	Kshs:(000)	Kshs:(000)	
	A	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,607,751	128,255	4,736,006	4,503,617	232,389	95%
Proceeds from Domestic and Foreign Grants	-	152,408	152,408	152,408	0	100%
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	-	-	-	-		
Return CRF issues	322	-	322	322	0	100%
TOTAL	4,608,073	280,663	4,888,736	4,656,347	232,389	95%
PAYMENTS						
Compensation of Employees	2,566,792	-	2,566,792	2,335,562	231,230	91%
Use of goods and services	1,224,887	-75,616	1,149,271	1,136,422	12,849	99%
Subsidies	-	-	-	-		
Transfers to Other Government Units	690,826	119,269	810,095	878,950	-68,855	108%
Other grants and transfers	30,000	237,010	267,010	266,228	782	100%
Social Security Benefits	65,524	-	65,524	67,821	-2,297	104%
Acquisition of Assets	30,044	-	30,044	14,028	16,016	47%
Finance Costs, including Loan Interest	-	-	-	-		

Repayment of principal on borrowings	-	-	-	-		
Other Payments	-	-	-	-		
TOTAL	4,608,073	280,663	4,888,736	4,699,011	189,725	96%
SURPLUS/(DEFICIT)			-	-42,664	42,664	

The entity financial statements were approved on 30TH SEP 2020 and signed by:



 Chief Officer
 Name: CPA George Kirer
 ICPAK Member Number: 9499



 Head of Treasury Accounting
 Name: CPA Fernandes Korir
 ICPAK Member Number: 13966

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	Kshs:(000)	Kshs:(000)	Kshs:(000)	Kshs:(000)	Kshs:(000)	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,309,312	13,299	1,322,611	915,023	407,588	69%
Proceeds from Domestic and Foreign Grants	-	-	-	-		
Transfers from Other Government Entities	152,729	-	152,729	160,861	-8,132	105%
Proceeds from Domestic Borrowings	-	-	-	-		
Proceeds from Foreign Borrowings	-	-	-	-		
Proceeds from Sale of Assets	-	-	-	-		
Reimbursements and Refunds	-	-	-	-		
Returns of Equity Holdings	-	-	-	-		
County Own Generated receipts	913,935	-202,294	711,641	392,484	319,157	55%
Return CRF issues	1,627,330	43,079	1,670,409	1,395,348	275,061	84%
TOTAL	4,003,306	-145,916	3,857,390	2,863,716	993,674	74%
PAYMENTS						
Compensation of Employees	-	-	-	-		
Use of goods and services	25,947	1,690	27,637	14,379	13,258	52%
Subsidies	-	-	-	-		
Transfers to Other Government Units	857,534	422,176	1,279,710	204,778	1,074,932	16%
Other grants and transfers	7,047	-5,000	2,047		2,047	0%
Social Security Benefits	-	-	-	-		
Acquisition of Assets	3,112,778	-564,782	2,547,996	1,817,917	730,079	71%

Finance Costs, including Loan Interest	-	-	-	-		
Repayment of principal on borrowings	-	-	-	-		
Other Payments	-	-	-	-		
TOTAL	4,003,306	-145,916	3,857,390	2,037,074	1,820,316	53%
SURPLUS/(DEFICIT)				826,642	-826,642	

The entity financial statements were approved on 30th SEP 2020 and signed by:



Chief Officer
 Name: CPA George Kirer
 ICPAK Member Number: 9499



Head of Treasury Accounting
 Name: CPA Fernandes Korir
 ICPAK Member Number: 13966

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BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget Kshs:(000)	Adjustments Kshs:(000)	Final Budget Kshs:(000)	Actual on comparable basis Kshs:(000)	Budget utilization difference Kshs:(000)
	KShs	KShs	KShs	KShs	KShs
County Coordination Services/County Coordination Services	100,596,799	41,700,000	142,296,799	142,038,064	258,736
Public sector advisory services/Economic and Social Advisory Service	23,432,859	-	23,432,859	23,041,351	391,508
Administration, Planning and Support Services. /Administration Services.	350,515,364	218,267,380	568,782,744	544,331,724	24,451,020
Administration, Planning and Support Services./Monitoring Budget Implementation and Reporting	25,178,040	(4,499,999)	20,678,041	18,756,240	1,921,801
Public Finance Management/Budget Formulation co-ordination and management	735,508,234	(698,900,525)	36,607,709	35,146,729	1,460,980
Audit Services/County Audit	8,346,980	-	8,346,980	6,971,157	1,375,823
Policy, Strategy and Management of Agriculture/Development of Agricultural Policy, Legal & Regulatory framework.	38,216,334		38,250,822	31,332,327	6,918,495
Crop Development and Management/Agriculture Extension Services	287,581,792	78,899,168	366,480,960	110,949,477	255,531,483
Livestock Resource Management and Development/Livestock Disease Management and Control.	15,389,873	(5,900,000)	9,489,873	9,196,895	292,978
Livestock Resource Management and Development/Livestock Production and Extension Services	64,605,746	(318,000)	64,287,746	51,297,175	12,990,571
Fisheries development/Management and Development of Capture Fisheries	11,930,057	(3,000,000)	8,930,057	5,294,838	3,635,219
General Administration & planning services./Policy Development and Administration	254,955,668	14,800,000	269,755,668	226,045,854	43,709,814
Basic Education/Early Childhood Development Education	460,761,660	(167,890,848)	292,870,812	78,763,409	214,107,403
Gender and Social Development/Social Welfare Services/Social Infrastructure Development	24,270,000	(12,000,000)	12,270,000	5,481,589	6,788,411
Curative Health/Administration and Planning	933,514,854	86,262,574	1,019,777,428	984,493,780	35,283,648
Curative Health/Hospital(curative)Services	140,537,188	(15,000,000)	125,537,188	129,770,517	(4,233,329)
Preventive and Promotive Health/Preventive Medicine and Promotive Health	1,552,398,221	(10,808,017)	1,541,590,204	1,369,226,783	172,363,421
Administration and support services/General Administration and Planning	48,678,276	(6,146,250)	42,532,026	39,756,691	2,775,335
Housing Development and Human Resource/Housing Development	52,628,668	(3,000,000)	49,628,668	35,975,432	13,653,236
Land policy and planning/Development Planning and Land Reforms	351,518,177	262,299,000	613,817,177	33,429,272	580,387,905
Land policy and planning/Land Use Planning	6,083,798	3,041,250	9,125,048	7,306,186	1,818,862
Transport Management and safety/General Administration Planning and Support Services	31,425,059	8,000,000	39,425,059	29,823,974	9,601,085

COUNTY GOVERNMENT OF KERICHO

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Programme/Sub-programme	Original Budget Kshs:(000)	Adjustments Kshs:(000)	Final Budget Kshs:(000)	Actual on comparable basis Kshs:(000)	Budget utilization difference Kshs:(000)
Infrastructure, Roads and Transport/Rehabilitation of Road	967,634,094	200,657,206	1,168,291,300	757,777,103	410,514,197
Infrastructure, Roads and Transport/Maintenance of Roads and Bridges/Periodic Maintenance	50,547,500	77,518,062	128,065,562	128,052,228	13,334
Trade development and investment/Fair trade Practices and Consumer Protection (weight & measures)	60,117,487	(283,254)	59,834,233	52,642,455	7,191,778
Trade development and investment/Administrative and Support Services.	36,154,449	(20,766,745)	15,387,704	10,807,066	4,580,638
Cooperative development and management/Cooperative Advisory & Extension Services.	18,372,940	(5,000,000)	13,372,940	13,209,012	163,928
Tourism development and marketing/Local Tourism Development.	2,500,000	(2,500,000)	-	-	-
Information & Communication Service/News and Information Services	168,698,412	(60,933,302)	107,765,110	74,949,878	32,815,232
Information & Communication Service/ICT and BPO development services	134,006,792	10,267,843	144,274,635	106,444,666	37,829,969
Administration of Human Resources and Public Service/Establishment, Appointment, Discipline and Board Management.	56,703,222	15,650,000	72,353,222	49,464,934	22,888,288
Administration of Human Resources and Public Service/General Administration, Planning and Support Services	95,237,427	(34,564,750)	60,672,677	39,961,713	20,710,964
Administration of Human Resources and Public Service/Human Resource Development	238,577,033	-	238,577,033	227,148,627	11,428,406
GRAND TOTAL	7,888,553,476	134,746,929	8,023,300,405	5,797,738,680	2,225,561,725

4.8 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 imprest 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 entity 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 Government. 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

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.

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 entity.

COUNTY GOVERNMENT OF KERICHO

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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 recipient entity 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 entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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.

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 entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

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.

Interest on borrowing

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

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.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the County Government of Kericho 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 Government of Kericho includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. 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.

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 entity 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 Government of Kericho at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally

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settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. 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 Government of Kericho 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 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Government of Kericho actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. 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.

14. 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.

4.9 NOTES TO THE FINANCIAL STATEMENTS

1. 1. EXCHQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Total Exchequer Releases for quarter 1	936,207	685,776
Total Exchequer Releases for quarter 2	1,066,814	514,332
Total Exchequer Releases for quarter 3	2,018,253	2,143,050
Total Exchequer Releases for quarter 4	1,397,366	2,371,642
Total	5,418,639	5,714,800

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:
 (The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Equitable share

Description	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Total Equitable Share for quarter 1	936,207	685,776
Total Equitable Share for quarter 2	968,490	514,332
Total Equitable Share for quarter 3	1,963,883	2,143,050
Total Equitable Share for quarter 4	1,049,198	2,371,642
Total	4,917,777	5,714,800

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Transfers for level 5 hospitals	0	0
Total	0	0

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
DANIDA - Universal Healthcare in Devolved Units Programme	23,433	17,516
World Bank – THUSCP	60,340	26,017
Kenya Devolution Support Programme	30,000	0
Youth Polytechnic support grant	29,433	0
Abolishment of user fees in health centres and dispensaries	18,049	18,049

COUNTY GOVERNMENT OF KERICHO
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Kenya Urban Support Programme	192,115	297,499
Agriculture Sector Development Support Project (ASDSP)	10,958	6,958
Kenya Climate Smart Agriculture Project (KCSAP)	136,535	42,838
Total	500,863	408,877

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			KShs(000)	KShs(000)
COVID-19 Health Allowances			36,180	-
COVID-19 Emergency Presidential Support			116,228	-
Total	-	-	152,408	-

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Transfers from Central government entities		
Kenya Roads Board	160,861	150,466
TOTAL	160,861	150,466

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019 - 2020	2018 - 2019
	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	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	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	--	-

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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	--	-
Receipts from the Sale of Strategic Reserves Stocks	--	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	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	-	-

8. RETURNS OF EQUITY HOLDINGS

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Interest Received	-	-
Profits and Dividends	2	4,500
Rents	-	-
Other Property Income	69,559	67,182
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	1,505	1,723
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-

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Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	399	471
Receipts from Voluntary transfers other than grants	-	-
Business permits	43,192	57,994
Cess	3,633	6,197
Poll rates	-	-
Plot rents	1,119	3,137
Other local levies	-	-
Administrative services fees	-	160
Various fees	5,703	7,465
Council's natural resources	-	-
Exploitation	4,218	5,158
Sales of council assets	-	-
Lease / rental of council's	-	-
Infrastructure assets	-	-
Other miscellaneous receipts	-	22,154
Other miscellaneous receipts	-	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other receipts from financial assets loan	-	-
Market/trade center fee	20,124	26,855
Vehicle parking fees	30,538	38,817
Housing	7,112	15,095
Social premises use charges	87	98
School fees	-	-
Other education-related	12	30
Other education receipts	-	-
Public health services	2,881	2,113
Public health facilities operations	175,462	197,696
Environment & conservancy	3,552	4,628
Administration	2,734	4,897
Slaughter houses administration	1,926	2,205
Water supply administration	-	-
Sewerage administration	4,466	7,052
Other health & sanitation	5	18
Technical services fees	15,824	20,203

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External services fees	-	-
Total	394,054	495,848

10. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Recurrent account	14	20
Development account	19,153	2
Road Maintenance Levy Fund	8,131	48,630
County Assembly	308	15
Total	27,606	48,667

11. COMPENSATION OF EMPLOYEES

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Basic salaries of permanent employees	1,361,633	1,375,114
Basic wages of temporary employees	34,402	18,482
Personal allowances paid as part of salary	939,527	951,203
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Pension and other social security contributions		-
Compulsory national social security schemes		-
Compulsory national health insurance schemes		-
Social benefit schemes outside government		-
Other personnel payments		-
Total	2,335,562	2,344,799

12. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Utilities, supplies and services	66,613	64,517
Communication, supplies and services	13,703	11,418
Domestic travel and subsistence	111,469	116,352
Foreign travel and subsistence	14,740	43,925
Printing, advertising and information supplies & services	55,271	65,057
Rentals of produced assets	18,480	15,222
Training expenses	71,118	73,893

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Hospitality supplies and services	80,518	83,769
Insurance costs	80,537	94,514
Specialized materials and services	408,104	389,205
Office and general supplies and services	42,192	47,014
Fuel Oil and Lubricants	37,664	27,358
Other operating expenses	92,415	125,997
Routine maintenance – vehicles and other transport equipment	32,650	23,200
Routine maintenance – other assets	25,327	31,603
Total	1,150,801	1,213,044

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
TOTAL	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Transfers to Other County Entities		
County Assembly	702,151	735,680
Kericho County Referral Hospital	90,561	46,354
Sigowet Sub-County Hospital	4,001	1,661
Kipkelion Sub-County Hospital	534	245
Roret Sub-County Hospital	2,250	691
Kapkatet County Hospital	62,767	27,831
Londiani Sub-County Hospital	13,736	2,240
Fortenan Sub-County Hospital	2,950	1,707
Grants to Kericho Municipal Board	15,500	-
Grants to Litein Municipal Board	3,266	-
DANIDA	23,433	24,670
User Fees Reimbursement	18,049	18,049
Grants to Facilities not supported by DANIDA	3,767	16,452
Grant to Tililbei water and Sanitation Company (TILILWASCO) and Kericho water and Sanitation Company	41,800	26,602
Kericho County Climate Smart Agriculture Project	98,964	

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TOTAL	1,083,729	902,182
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15. OTHER GRANTS AND OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Scholarships and other educational benefits	-	129,555
Emergency relief and refugee assistance	266,228	56,443
Subsidies to small businesses, cooperatives, and self employed		3,823
Staff Mortgage	-	57,000
Total	266,228	503,120

16. SOCIAL SECURITY BENEFITS

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Government pension and retirement benefits	22,215	22,649
Social security benefits in cash and in kind	45,606	41,368
Employer Social Benefits in cash and in kind	-	-
Provision of Universal Healthcare Coverage- covering all the 30 wards	-	36,000
Total	67,821	100,017

17. ACQUISITION OF ASSETS

Non Financial Assets	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Purchase of Buildings		
Construction of Buildings	169,685	164,337
Refurbishment of Buildings	33,439	21,764
Construction of Roads	548,060	466,381
Construction and Civil Works	650,454	141,385
Overhaul and Refurbishment of Construction and Civil Works	-	62,535
Water Supplies and Sewerage	249,243	
Purchase of Vehicles and Other Transport Equipment	-	15,185
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	6,800	-
Purchase of Office Furniture and General Equipment	21,496	10,044

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Purchase of ICT Equipment	14,536	26,707
Purchase of Specialized Plant, Equipment and Machinery	112,547	98,087
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	7,810	83,396
Research, Studies, Project Preparation, Design & Supervision	489	2,258
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	177	-
Acquisition of Land	10,000	-
Acquisition of Intangible Assets	7,210	-
Financial Assets	-	55,500
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	1,831,945	1,147,579

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
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	-	-

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20. OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Public Participation	20,877	27,693
Purchase Of Milk	177	300
Council Of Governors	2,000	6,199
Budget Reserves		-
Civil Contingency Reserves	-	-
Other payments	7,314	-
Total	30,368	34,192

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Currency	Development, deposit, receipts	Ex. rate	2019 - 2020 Kshs(000)	2018 - 2019 Kshs(000)
Kericho County Development account-CBK A/c no.1000171267	Ksh:	Development	-	156	19,153
Kericho County Recurrent account-CBK A/c no.1000171308	Ksh:	Recurrent	-	20	14
Kericho County-Revenue Account-CBK Account No 1000171677	Ksh:	Recurrent	-	207,020	1,376,195
Kericho County Deposit Account-CBK A/c no.1000239678	Ksh:	Recurrent	-	39,514	8,380
Kericho County revenue collection account-KCB A/c no. 1140754297	Ksh:	Recurrent	-	1,413	
Kericho County Special Purpose account-CBK A/c no.1000343567	Ksh:	Recurrent	-	9,899	
Kericho County Road Maintenance fuel levy fund Account-CBK A/c no.1000360437	Ksh:	Recurrent	-	72,975	
Kericho County Climate Smart Agriculture account-CBK A/c no.1000360445	Ksh:	Recurrent	-	321	
Kericho County Education Special Purpose account-CBK A/c no.1000367938Central Bank of Kenya	Ksh:	Recurrent	-	15,313	
Kericho County Kenya Urban Support Program account-CBK A/c no.1000366408 (Development Grant)	Ksh:	Development	-	0	
Kericho County KDSP Grant SPA Account-CBK A/c no.1000439084	Ksh:	Development	-	0	

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Kericho County salary Control account-KCB A/c no.1149601531	Ksh.	Recurrent	-	359	
Kericho County Donation Account-Equity A/c no.0280263407182	Ksh	Recurrent	-	261	
Kericho County Agricultural Sector Development support project account-CBK A/c no.1000366397	Ksh	Development	-	65	
Kericho County Agricultural Sector Development support project account-National Bank A/c no.01060205856700	Ksh.	Development	-	21,370	
Kericho County Kenya Urban Support Program account-CBK A/c no.1000389257 (Institutional Grant)	Ksh.	Development	-	0	
Kericho County Climate Smart Agriculture Project Account-National Bank of Kenya A/c no. 01060205806100	Ksh.	Development	-	78,336	
Kericho County Kenya Urban Support Program Account- (Development Grant) KCB A/c no. 1261527399	Ksh	Development	-	377,419	
Kericho County Kenya Urban Support Program Account- (Institutional Grant) KCB A/c no. 1261527461	Ksh.	Development	-	18,568	
Health Facilities (Annex 7)	Ksh.	Recurrent		36,587	
Health Centres and Dispensaries (Annex 8)	Ksh	Recurrent		10,612	
Total	Ksh.			890,208	1,403,742

21B. CASH IN HAND

	2019 - 2020	2018 - 2019
	KShs (000)	KShs (000)
Cash in Hand – Held in domestic currency	13	445.9
Cash in Hand – Held in foreign currency		-
Total	13	445.9

Cash in hand analysed as follows:

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Kipkelion West Sub-County	3	-
Belgut Sub-County		3
Soin-Sigowet Sub-County		11.1
Kipkelion East Sub-County	1	-
Lands And Physical Planning		-
Bureti Sub-County	2	-
Ainamoi Sub-County		-
Soin - Sigowet Sub-County		27.6
Londiani Sub District Hospital		-

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Veterinary Department		-
Kericho District Hospital		336.7
Kipkelion West Sub-County Hospital		-
Kericho Town Sub-County		-
Kapkatet Sub District Hospital		67.5
Public Health		-
Roret Sub District Hospital	7	
Weights And Measure		-
Agricultural Machinery Services		-
County Headquarter		-
Payroll		-
Fortenan Sub District Hospital		-
Total	13	445.9

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprest	-	342
Clearance accounts		-
Total	-	342

23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Deposits	39,514	8,380
Total	39,514	8,380

24. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Bank accounts	1,403,742	1,097,746
Cash in hand	446	265.2
Accounts Receivables	342	-
Accounts Payables	0	(1,058,852)
Total	1,404,530	39,159

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (<i>specify</i>)	-	-

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	-	-
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OTHER IMPORTANT DISCLOSURES

26. PENDING ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Construction of buildings	158,421	68,146
Construction of civil works	234,324	183,020
Supply of goods	46,694	177,985
Supply of services	107,431	258,016
	546,870	687,168

27. PENDING STAFF PAYABLES

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Senior management	-	712
Middle management	-	1,517
Unionisable employees	-	560
Others (<i>specify</i>)	-	135
	-	2,924

28. OTHER PENDING PAYABLES

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Amounts due to National Government entities	21,500	21,500
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (<i>specify</i>)	-	-
	21,500	21,500

29. RELATED PARTY DISCLOSURES

	2019 - 2020	2018 - 2019
	KShs(000)	KShs(000)
Key Management Compensation(Governors, CEC Members and C.Os)	105,838	102,411
Transfers to related parties		

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Transfer to the County Assembly	702,151	735,680
Transfers to other County Government Entities	240,813	856,203
Transfers to Development Projects	98,964	-
Transfers to non reporting entities e.g schools and welfare	-	16,452
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	41,800	26,602
Total Transfers to related parties	1,817,080	1,634,937
Transfers from related parties		
Transfers from the Exchequer	5,561,687	5,714,800
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government		
World bank health grant	60,340	26,017
Youth Polytechnics	29,433	-

30. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
Kabianga Tea Factory	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

IV. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS – AWAITING AUDIT CERTIFICATE

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
1	<p>Cash and Cash Equivalents</p> <p>The statement of asset and liabilities reported bank balances of Kshs.1,395,362,000. However, the following issues were noted:</p> <ul style="list-style-type: none"> i) From the analysis of the schedule of bank account balances on Note 21A to the financial statements, Development Account No. 1000171267 held at the Central Bank of Kenya had a balance of Kshs.19,153,000, however the reconciled bank balance (as per the bank reconciliation) was Kshs. 809,425 resulting in a variance of Kshs. 18,343,575. ii) The Kericho County Salary Control A/C No. 1149601531 held at Kenya Commercial Bank had a balance of Kshs.3,521,112 as at the year end but is excluded from the bank balances in the financial statements. iii) The County did not carry out automatic bank reconciliations in IFMIS for all the bank accounts. Instead, bank reconciliations were prepared outside IFMIS. <p>Consequently, the accuracy and validity of the cash and cash equivalents figure of Kshs.1,395,362,000 could not be confirmed.</p>	<p>The Development account at the close of the year was Kshs 19,153,000, which was returned to County Revenue Fund account.</p> <p>The financial statements have been amended accordingly to reflect the balance of Kshs 3,521,122 and the necessary journals passed to support the amendment</p> <p>Bank reconciliations output reports generated from IFMIS.</p>	CPA Fernandes Korir-Chief Accountant	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
2	<p>Accounts Receivables – Outstanding Imprest</p> <p>The statement of assets and liabilities reflects accounts receivables – outstanding imprest balance of Kshs.342,000 instead of Kshs. 368,000 shown in note 22 to the financial statements as at 30 June 2019. In addition, examination of surrender of imprest vouchers amounting to Kshs.12,991,000 during the year did not have necessary supporting documents. Consequently, the accuracy and propriety of the accounts receivables – outstanding imprest figure of Kshs.342,000 could not be confirmed.</p>	<p>There financial statements have been amended accordingly to reflect the correct outstanding balance of Kshs 342,000. In addition, the copies of surrender of imprests vouchers amounting to Kshs 12,991,000 with the necessary supporting documents have been submitted for verification.</p>	<p>CPA Fernandes Korir-Chief Accountant</p>	<p>Resolved</p>	
3	<p>Accounts Payable – Deposits and Retentions</p> <p>The statement of assets and liabilities indicates that accounts payable – deposits and retentions had nil balance as at 30 June 2019. However, from the records submitted for audit review, it was noted that the Retention Account No.1000239678 held at the Central Bank of Kenya had a balance of Kshs.2,606,806. Further, retention money for various contractor’s payments</p>	<p>The balance in retention account as at 30 June, 2019 was Kshs 2,606,806. However, there were outstanding payments of Kshs 5,773,632.40, which cleared after</p>	<p>CPA Fernandes Korir-Chief Accountant</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>sampled totaling Kshs.7,136,086 had not been transferred to the retention account.</p> <p>Consequently, the accuracy and validity of the accounts payable – deposits and retentions nil balance could not be confirmed.</p>	<p>the close of the financial year. The financial statements have been amended accordingly to reflect the correct deposits balance of Kshs 8,380,439.</p> <p>Consequently, the necessary journal entries have been passed to support the amendment.</p>			
4	<p>Overhaul and Refurbishment of Construction and Civil Works</p> <p>The statement of receipts and payment reflected an amount of Kshs.1,264,847,000 which includes overhaul and refurbishment of construction and civil works figure of Kshs.179,803,000 which in turn includes Kshs.117,268,000 for routine roads maintenance fuel levy fund. However, the bank statements for Routine Roads Maintenance Fuel Levy Fund indicated payments amounting to Kshs.101,136,228 for the year under review leaving an unexplained or unsupported difference of Kshs.16,131,772 and as a result the propriety and accuracy of the</p>	<p>The amount transferred to the Roads Maintenance Fuel Levy Fund account at Central Bank was Kshs 109,267,835 disclosed in Note 14.</p>	CPA George Kirer Ag.co PWRT	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Routine Roads Maintenance Fuel Levy Fund figure of Kshs.16,131,772 could not be confirmed.	The actual expenditure was Kshs 101,136,228 leaving a balance of Kshs 8,131,607 which was returned to CRF after the close of the financial year. Consequently, the financial statements have been amended to show the correct transfer of Kshs 109,267,835.			
5	<p>Purchase of ICT Equipment</p> <p>The statement of receipts and payments under Acquisition of Assets of Kshs.1,264,847,000 for the year ended 30 June 2019 includes purchase of ICT equipment figure of Kshs.18,372,000 which in turn includes Kshs.13,164,845 for equipping of data centre and creation of online and installation of CCTV facilities. However, upon physical verification at Londiani Sub-County and other Sub Counties, there was no evidence of CCTV facilities having been installed. Further, payments amounting to Kshs.8,335,355 in respect of data centre installation had</p>	The purchase of ICT equipment figure of Kshs.18,372,000 as supported by the submitted schedules is made up of Expanding ICT Infrastructural Development and Civil Works and	Anthony Kosgey Chief Officer ICT	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>been paid during the year under review and the expenditure was not captured in the financial statements resulting to unexplained variance of Kshs.8,335,355.</p> <p>Consequently, the accuracy and validity of the purchase of ICT equipment figure of Kshs.18,372,000 could not be confirmed.</p>	<p>electrical works in 6 ICT centers for every subcounty Kshs 9,328,102, extending of wide area networks, training and innovation Kshs 4,596,930, and Internetworking & Communication Establishment- County Wide Kshs 4,447,066. The variance of Kshs 8,335,355 relate to the establishment of GIS data centre and equipping of computer laboratory which was included in the contract for development of county spatial plan by the department of</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		Lands, Housing and Physical Planning. The financial statements have been amended accordingly and journal entries done to support the amendment .			
6.	<p>Statement of Cash Flows</p> <p>From a review of the statement cash flows, the following anomalies were noted:</p> <p>i) Net cash flow from operating activities was reported as Kshs.1,279,153,000 but the sum total of the amounts making up that figure is Kshs.2,443,155,000 thus an unexplained variance of Kshs.1,164,002,000.</p> <p>ii) Net cash flow from financing activities was reported as Kshs.1,179,136,000, however, after analysis of notes 4, 5 & 19 to the financial statements, there was no cash flow from borrowing/financing activities.</p>	<p>The statement of cash flows has been amended to eliminate the casting errors.</p> <p>The statement of cash flows has been amended accordingly.</p> <p>Variance eliminated by the amendment of the statement of</p>	CPA George Kirer Chief Officer Finance	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>iii) Cash and cash equivalents at the beginning of the year was reported as Kshs.216,672,000, however this differs with the closing balance in the previous years certified financial statements of Kshs.1,098,011,000. Thus a variance of Kshs.881,339,000.</p> <p>Consequently the accuracy of the statement of cash flows could not be confirmed.</p>	<p>cash flows and the financial statements.</p>			
7	<p>Staff Mortgage</p> <p>Included in other grants and transfers is staff mortgage amounting to Kshs. 57,000,000 as per note 15 to the financial statements. However, examination of staff mortgage cashbook revealed that the amount transferred totalled Kshs.120,471,813 as tabulated below:</p> <div data-bbox="423 1099 1270 1303" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>Transfers during the year</p> </div>	<p>The budget allocation for staff mortgage in the financial year was Kshs 57,060,000 as contained in the Appropriation. However, the transfers over and above the budgeted amount attributed to;</p> <p>The transfers made on 05/07/2018 and</p>	<p>CPA George Kirer Chief Officer Finance</p>	<p>Resolved</p>	

COUNTY GOVERNMENT OF KERICHO

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For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)																
	<table border="1"> <thead> <tr> <th>Date</th> <th>Amounts (KShs)</th> </tr> </thead> <tbody> <tr> <td>05/07/2018</td> <td>27,056,180</td> </tr> <tr> <td>10/07/2018</td> <td>11,500,000</td> </tr> <tr> <td>04/08/2018</td> <td>4,000,000</td> </tr> <tr> <td>06/10/2018</td> <td>1,482,633</td> </tr> <tr> <td>22/10/2018</td> <td>19,433,000</td> </tr> <tr> <td>03/01/2019</td> <td>57,000,000</td> </tr> <tr> <td>Total</td> <td>120,471,813</td> </tr> </tbody> </table>	Date	Amounts (KShs)	05/07/2018	27,056,180	10/07/2018	11,500,000	04/08/2018	4,000,000	06/10/2018	1,482,633	22/10/2018	19,433,000	03/01/2019	57,000,000	Total	120,471,813	<p>10/07/2018 of Kshs 27,056,180 and Kshs 11,500,000 respectively, relate to transfers for the financial year 2017/18. Due to system downtimes at the close of each financial year, the National Treasury usually extend the processing of transactions in IFMIS into the first few days of the new financial year. These transactions are thus captured in the system using the system default date.</p> <p>Kshs 4,000,000 transferred on 04/08/2018 was a contra entry in the</p>			
Date	Amounts (KShs)																				
05/07/2018	27,056,180																				
10/07/2018	11,500,000																				
04/08/2018	4,000,000																				
06/10/2018	1,482,633																				
22/10/2018	19,433,000																				
03/01/2019	57,000,000																				
Total	120,471,813																				
	Consequently, the accuracy of staff mortgage figure of Kshs. 57,000,000 could not be confirmed																				

COUNTY GOVERNMENT OF KERICHO
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>bank statement in which the initial transfer to a beneficiary was reversed. A copy of the bank statement is attached.</p> <p>Kshs 1,482,633 dated 06/10/2018, relate to recoveries made from the beneficiaries.</p> <p>Kshs 19,433,000 relate to an inward transfer from SBM Bank, formerly Chase Bank. These are funds which were held in SBM Bank, formerly Chase Bank which went into receivership in 2017 and were released</p>			

COUNTY GOVERNMENT OF KERICHO

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		upon the successful takeover by SBM Bank			
8	<p>Included under Note 14 to the financial statements is a transfer to other government units account is an amount of Kshs. 1,131,817,000 which in turn includes World Bank Grant – UHC funds of Kshs.41,782,000. However, this differs from the Kshs.33,281,008.00 in the bank statements for the account during the period. The management has not given an explanation on the variance of Kshs.8,500,992 between the financial statements and the bank statements for the account.</p> <p>Consequently, the accuracy of the World Bank Grant – UHC funds transfer of Kshs.41,782,000 could not be confirmed.</p>	<p>During the financial year 2017/18, the county made a transfer from the county revenue fund of Kshs 19,221,141 in relation the World Bank Grant –UHC to the Health Special Purpose Account. Out of this fund, the department of Health Services spent Kshs 10,719,850 leaving a balance of Kshs 8,501,391. These funds were returned to the CRF</p> <p>Since the department had a</p>	CPA George Kirer Chief Officer Finance	Resolved	

COUNTY GOVERNMENT OF KERICHO
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 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>similar budget line item in 2018/19 financial year, these funds were requisitioned and utilized at the beginning of the financial year and later appropriated through a supplementary budget. This variance therefore has been addressed by passing prior year adjustment in the financial statements</p> <p>The necessary journal entries have also been passed to support the amendment</p>			

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)														
9	<p>Unaudited Fund Accounts</p> <p>A review of the bank statements, cash books and other records of the County Funds set up by the separate legislative Acts of the County indicated that they had not complied with the requirements of the Public Financial Management Act 2012 for preparation and submission of financial statements for audit each year since their inception/commencement.</p> <p>The Funds are summarised below:</p> <table border="1"> <thead> <tr> <th>Fund</th> <th>Total Transfers To The Funds (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Emergency</td> <td>179,500,000</td> </tr> <tr> <td>Bursary</td> <td>542,000,000</td> </tr> <tr> <td>Enterprise</td> <td>100,208,600</td> </tr> <tr> <td>Mortgage</td> <td>33,181,820</td> </tr> <tr> <td>Alcoholic</td> <td>39,622,840</td> </tr> <tr> <td></td> <td>894,513,260</td> </tr> </tbody> </table>	Fund	Total Transfers To The Funds (Kshs)	Emergency	179,500,000	Bursary	542,000,000	Enterprise	100,208,600	Mortgage	33,181,820	Alcoholic	39,622,840		894,513,260	The financial statements for the above listed fund accounts since inception have been submitted for audit.	CPA George Kirer Chief Officer Finance	Resolved	
Fund	Total Transfers To The Funds (Kshs)																		
Emergency	179,500,000																		
Bursary	542,000,000																		
Enterprise	100,208,600																		
Mortgage	33,181,820																		
Alcoholic	39,622,840																		
	894,513,260																		

COUNTY GOVERNMENT OF KERICHO
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Consequently, the County is in breach of the law and the propriety of remittances totaling Kshs. 894,513,260 could not be confirmed for the year ended 30 June 2019.				
10.	<p>Erection of Perimeter Wall at Kericho Stadium</p> <p>An amount of Kshs.2,293,693 had been paid to a contractor for erection and completion of a perimeter wall at Kericho green stadium. Verification of the project revealed that the wall had collapsed even after being paid for in full.</p> <p>Consequently, the value for money was not obtained by the community</p>	The payment of Ksh. 2,293,693 was actually the final payment for the construction of the perimeter wall in Kericho Green stadium which was completed in March, 2018. However, the wall collapsed after the defects liability period had lapsed due to heavy rainfall	Anthony Koskey Ag. Chief Officer ICT		
11	<p>Pending Bills</p> <p>Notes 26, 27 and 28 to the financial statements indicate that the total pending bills as at 30 June 2019 were Kshs.711,591,000. However, analysis of the pending bills schedules presented for audit reflected a figure Kshs.</p>	Completion and construction of pit latrines at Itoik dispensary was factored in financial year 2017/2018, but	David Ekuam Chief Officer-Health Services	Resolved	

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Local Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)						
	<p>594,859,048 and thus a variance of Kshs. 116,731,952 unsupported. In addition, the following issues were noted from a review of the schedules availed:</p> <p>i) An amount of Kshs.1,643,127 included as a pending bill related to the completion and construction of pit latrines at Itoik dispensary. However, a visit to the project indicates that the work has not yet commenced.</p> <p>ii) From a review of payments made after 30 June 2019, the following related to invoices and works certified during the year under review but had not been included in pending bills list:</p> <table border="1" data-bbox="383 1015 1274 1283"> <thead> <tr> <th data-bbox="383 1015 965 1102">Item</th> <th data-bbox="965 1015 1274 1102">Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td data-bbox="383 1102 965 1193">Supply of pharmaceutical products</td> <td data-bbox="965 1102 1274 1193">6,017,400</td> </tr> <tr> <td data-bbox="383 1193 965 1283">Service of cold chain equipment</td> <td data-bbox="965 1193 1274 1283">1,697,500</td> </tr> </tbody> </table>	Item	Amount (Kshs)	Supply of pharmaceutical products	6,017,400	Service of cold chain equipment	1,697,500	<p>due to budgetary constraints the project was not done. During the financial year 2018/2019 completion of Outpatient Department (OPD) and water tank installation was done and completed Toilets and fencing of the facility has been factored in financial year 2019/2020 as per the attached advert. (Annex 13) The department provided a list of pending bills for</p>			
Item	Amount (Kshs)										
Supply of pharmaceutical products	6,017,400										
Service of cold chain equipment	1,697,500										

COUNTY GOVERNMENT OF KERICHO
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)		
	<p>iii) Included in the pending schedule is an amount of Kshs.86,353,687 being the Authority to Incur Expenditure issued to various hospitals but pending transfers. This is despite collections from the facilities having been banked in the County Revenue Account, thus denying the facilities funding for their operations.</p> <p>iv) Examination of sampled payments made during the year under review revealed that the county had paid pending bills for the year 2017/2018 amounting to Kshs.96,906,344 in the department of roads and public works. However these pending payments could not be traced in the pending bills disclosed in the certified financial statement for the year ended 30 June 2018.</p> <p>v) Annex 2, 3, and 4 indicate nil values of pending bills for 2018/2019. Consequently, the accuracy of the pending bills figure of Kshs.711,591,000 could not be confirmed.</p>	<p>audit and the said supply of pharmaceuticals was included as part of 2018/2019 pending bills as supplies had been delivered but not paid for by end of the financial year.</p> <table border="1" data-bbox="1294 852 1570 1011"> <tr> <td data-bbox="1294 852 1382 1011">PO No. 67</td> <td data-bbox="1382 852 1570 1011">Supply and de</td> </tr> </table> <p>In the same list of pending bills, was a section of commitments and servicing of cold chain was part of commitments for the year.</p>	PO No. 67	Supply and de			
PO No. 67	Supply and de						

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>Alfabet E.A Ltd</p> <p>The delay in the disbursements was caused by delayed release of exchequer funds from the National Treasury. However, disbursements of Kshs 85 Million have been made in the second quarter of the current financial year 2019/20 .</p> <p>The only way to ensure services are</p>	<p>service of cold chain equipments</p> <p>1,697,500.00</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>not hampered with is to channel back the funds generated by the hospitals on a timely basis. Health Department offers critical humanity services that border on life and death. The Constitution of Kenya 2010 directs that health services should be run in a most responsive way to aid preservation of life.</p> <p>However as it stands now, the hospitals have accrued debts that need to be</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not-Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>managed immediately to give confidence to vendors and suppliers who offer service to the hospitals on credit basis. A clear modality on how this should happen backed up with goodwill from the concerned entities must be charted and willingly followed through to help patients and ensure</p>			

COUNTY GOVERNMENT OF KERICHO
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>that hospitals are sanctuaries of life and not death. Loss of life should be prevented at all costs.</p> <p>In the absence of timely funding, access to key health services and most importantly emergency medical treatment as prescribed by the Constitution of Kenya Article 43 (2), gets</p>			

COUNTY GOVERNMENT OF KERICHO

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For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>significantly limited negating the progress made in responsive and responsible health service provision. This has a further negative ripple effect in dampening the morale of health service providers that can easily lead to low revenue collection. Based on this, it is clearly a vicious cycle that needs to be broken.</p>			

COUNTY GOVERNMENT OF KERICHO
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 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>As at now, Health facilities have received all funds that were pending transfers as at close of financial year 2018/2019. As a short term solution, the department has set aside funds in an open budget line that will be utilized to invoice subsequent AIEs for payment.</p> <p>The payments were made before the</p>			

COUNTY GOVERNMENT OF KERICHO

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For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)								
		release of the audited pending bills report from the Office of the Auditor General.											
12.	<p>Variations</p> <p>From a review of the financial statements, the following inaccuracies were noted:</p> <p>i) There was a variance between total receipts and payments amounts in the statement of receipts and payments and the statement of appropriation combined as shown below:</p> <table border="1" data-bbox="324 1157 1276 1348"> <thead> <tr> <th></th> <th>Statement of Receipts and Payments Kshs</th> <th>Statement of Appropriation Combined Kshs</th> <th>Variance Kshs</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Statement of Receipts and Payments Kshs	Statement of Appropriation Combined Kshs	Variance Kshs					The financial statements have been amended accordingly to address the issues	CPA George Kirer CO-Finance	Resolved	
	Statement of Receipts and Payments Kshs	Statement of Appropriation Combined Kshs	Variance Kshs										

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Receipts	7,819,692,000	7,984,427,000	164,735,000				
	Payments	6,640,556,000	6,672,556,000	32,000,000				
	ii) There were variances between the figures shown in the statement of appropriation for both budgets and actuals and the figures in the statement of budget by programme and sub-programme as shown below:							
		As Per Statement of Appropriation Combined	As per Statement of Budget execution by Programmes and Sub - Programmes	Variance				
		Kshs.	Kshs.	Kshs.				
	Budgets	8,417,967,000	3,612,258,719	4,805,708,281				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)												
	<table border="1" data-bbox="333 432 1193 518"> <tr> <td>Actuals</td> <td>6,672,556,000</td> <td>1,343,531,283</td> <td>5,329,024,717</td> </tr> </table> <p data-bbox="333 608 1267 699">iii) There was a variance between the expenditure budget posted on IFMIS and budget in the financial statement as follows:</p> <table border="1" data-bbox="322 842 1099 1104"> <thead> <tr> <th>Description</th> <th>Amounts (KShs)</th> </tr> </thead> <tbody> <tr> <td>Budget as per IFMIS</td> <td>3,612,258,719</td> </tr> <tr> <td>Budget as per financial statements</td> <td>8,417,967,000</td> </tr> <tr> <td>Variance</td> <td>4,805,708,281</td> </tr> </tbody> </table> <p data-bbox="333 1190 1263 1337">iv) The following information was not included in the financial statements as required in the templates/formats prescribed by the Public Sector Accounting Standards Board:</p>	Actuals	6,672,556,000	1,343,531,283	5,329,024,717	Description	Amounts (KShs)	Budget as per IFMIS	3,612,258,719	Budget as per financial statements	8,417,967,000	Variance	4,805,708,281				
Actuals	6,672,556,000	1,343,531,283	5,329,024,717														
Description	Amounts (KShs)																
Budget as per IFMIS	3,612,258,719																
Budget as per financial statements	8,417,967,000																
Variance	4,805,708,281																

COUNTY GOVERNMENT OF KERICHO
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<ul style="list-style-type: none"> • Explanation of significant underutilization and any overutilization of budget item lines. • IFMIS reports <p>v) The budget figures in the statement of appropriation differ with figures in the reports from the Controller of Budget.</p> <p>vi) The grand totals in the budget execution by programmes report are not correct. The heading Kshs.(000) is also misleading as the actuals are in millions. The budget figures are also not in agreement with other statements in the financial statements.</p> <p>vii) The use of goods and services total figure on page 27 is also incorrect.</p> <p>viii) Note 22 does not indicate whether the amounts are in ‘000’</p>				

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timetable (Put a date when you expect the issue to be resolved)
	<p>ix) Note 28 is in Kshs'000' which is misleading.</p> <p>x) Schedules on page 67 to page 85 do not have a title and the totals are incorrect.</p> <p>Consequently, the accuracy of the financial statements could not be confirmed.</p>				
13.	<p>Provision of Insurance Services</p> <p>Included in the statement of receipts and payments under note 12 is use of goods and services figure of Kshs.1,292,435,000 which includes Insurance cost of Kshs.94,514,000 which in turn has a figure of Kshs.77,421,712 relating to an insurance broker. However, examination of payment vouchers relating to insurance indicate that an insurance broker was awarded a contract to provide general insurance brokerage services at a contract price of Kshs.22,975,631. However, the following anomalies were observed.</p>	<p>A performance review was done before renewing the contract for insurance</p>	<p>CPA George Kirer CO-Finance</p>	<p>Resolved</p>	

COUNTY GOVERNMENT OF KERICHO
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<ul style="list-style-type: none"> i. The performance bond No MD1733800002C in respect of general insurance Tender No CGK/T/002/2017/2019 issued on 4 December 2017 expired on 4 March 2018 yet the period of the insurance contract on which the bond was issued was to run up to December 2018. ii. A schedule specifying details of insurance covers and specific properties and respective amounts insured was not availed for audit verification. iii. Insurance policy documents indicating specific risks were not also availed for audit verification. iv. Analysis of the availed IFMIs payment details revealed that a further Kshs.48,446,081 had been paid for insurance services to the same broker for other covers. However, it was not clear as to which properties were being insured as the listing was not attached on the respective payment vouchers. v. Furthermore, the respective insurance policy documents were not availed for audit verification. 				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	In view of the above, the propriety of the insurance costs of Kshs.77,421,712 could not be confirmed.				
14	<p>Contract for Garbage Collection</p> <p>The county government of Kericho signed contracts with various contractors for garbage collection and market cleaning services in various zones within the county. Upon examination of payment vouchers availed for audit, it was noted that the contractors were paid based on the garbage tonnage collected. There was however, no mechanism in place to determine the actual tonnage of the refuse.</p>	<p>During the Financial Year 2017/2018 and 2018/2019 the County Government of Kericho opted for outsourcing of garbage collection services owing to acute shortage of transport for undertaking Garbage collection Services in the entire county. In order to address the</p>	Leah Chirchir Co-Water		

COUNTY GOVERNMENT OF KERICHO
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>gap the County Government has acquired 8no trucks for purposes of the general cleanliness and garbage collection in the entire County.</p> <p>In that regard, the County Government of Kericho has phased out outsourcing of the garbage collection services in most of the zones and currently utilizes the</p>			

COUNTY GOVERNMENT OF KERICHO

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For the year ended June 30, 2020

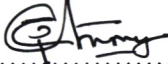
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>acquired trucks to collect and dispose garbage in the entire county. The use of the acquired trucks has ensured that optimum services delivery is achieved.</p> <p>Payment for garbage collection and disposal services was based on approved work schedules. Further the County government Plans to construct a weigh bridge in future.</p>			

COUNTY GOVERNMENT OF KERICHO

Reports and Financial Statements

For the year ended June 30, 2020

CEC, County Treasury

Sign. 

Date. 30-09-20

V. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	936,207,000	685,776,000
Exchequer Releases for quarter 2	968,490,000	514,332,000
Exchequer Releases for quarter 3	1,963,882,500	2,143,050,000
Exchequer Releases for quarter 4	1,049,197,500	2,371,642,000
Total	4,917,777,000	5,714,800,000

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		A	B	C	D=A-C		
Executive Office Of The Governor							
Amounts Due To Third Parties							

COUNTY GOVERNMENT OF KERICHO

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For the year ended June 30, 2020

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Joventure Hotel Limited	Conference Facilities	291,450.00	26.12.2020		291,450.00		
Brimlex Holdings Ltd	Supply Of Office Blinders	990,000.00			990,000.00		
Karamu Enterprises	Catering Services	450,000.00	12.05.2020		450,000.00		
Trapih Limited	Tents And Chairs	422,970.00	18.06.2020		422,970.00		
Maraba Enterprises	Catering Srvices	721,500.00	30.05.2020		721,500.00		
Sarandon	Tents And Chairs	516,570.00	30.05.2020		516,570.00		
African Touch Safaris	Air Tickets	510,000.00	9.04.2020		510,000.00		
Trapih Limited	Tents And Chairs	792,640.00			792,640.00		
African Touch Safaris	Air Tickets	1,000,500.00	12.05.2020		1,000,500.00		
Singoei Murkomen And Sigei Ass.	Legal Fees	2,482,000.00			2,482,000.00		
Lawkip Investments	Supply Of Office Stationery	1,900,000.00	11.05.2020		1,900,000.00		
Brenyungs Limited	Computer Accessories	661,200.00	5.05.2020		661,200.00		
Trapih Limited	Working Attire	101,848.00	30.05.2020		101,848.00		
Total		10,840,678			10,840,678		
County Public Service Board							
Amount Due To Third Parties							
Supply Of Goods		1,432,680		98,500	1,432,680	342,500	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Supply Of Services		2,895,247		591,659	2,895,247	1,124,994	
		4,327,927		690,159	4,327,927	1,467,494	
Department Of Finance And Economic Planning							
Amounts Due To National Government Entities							
Kenya Institute Of Supplies Mgt	Provision Of Training	370,040	24.11.18	0	370,040.00		
Kericho Water & Sanitation Ltd	Payment Of Water Bills	1,269,953	24.11.18	0	1,269,953		
National Industrial Training Authority	Payment For Subscription Services(Nita)	5,250	24.11.18	0	5,250.00		
Government Printers	Publishing Of County Budget Review,Outlook Paper 2016 And Adp 2016/17	168,200	24.11.18	0	168,200.00		
Tea Research Institute	Provision Of Conference Facilities	238,150	05.06.18	0	238,150.00		
Institute Of Certified Public Secretaries		429,000		0	429,000.00		
Kenya Forestry College	Provision Of Catering Services	123,700		0	123,700.00		
Kenya Forestry College	Provision Of Conference Facility	245,000.00	28/01/2019	0	245,000.00		
Sub- Totals		2,849,293		0	2,849,293		
Amounts Due To County Government Entities							

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Kericho Water & Sanitation Company Ltd	Supply Of Water	163,998.00	1.1.2020	0	163,998.00		
Sub-Total		163,998		0	163,998		
Amounts Due To Third Parties							
Institute Of Certified Public Accounts Of Kenya	Seminar Fees(Audit Conference)	74,950	24.11.18	0	74,950.00		
Mortgage	Staff mortgage	10,000,000		0	10,000,000		
Maraba Enterprises Ltd	Supply And Delivery Of General Office Supplies	502,500		0	502,500.00		
Africana Savana Limited	Provision Of Air Ticket Services	429,400		0	429,400.00		
Safari Motor Service	Servicing Of Motor Vehicle	179,365	24.11.18	0	179,365.00		
The Standard Group Ltd	Provision Of Advert Services	170,056	24.11.18	0	170,056.00		
Transcountry valuers	Provision of valuation services	14,800,788		0	14,800,788		
Kiprono Kirui	Construction Of A Foot Bridge(Outstanding Labour)	60,000		0	60,000.00		
The Manager Kcb	Facilitation Of Staff	93,000		0	93,000.00		
African Touch Safaris Limited	Provision Of Air Ticket Services	17,500	24.11.18	0	17,500.00		
Kenya Institute Of Highways & Bld Technologies	Provision Of Training	27,413		0	27,413.00		
Jeet Motors	Provision Of Motor Vehicle Servicing	21,924		0	21,924.00		
Jeet Motors	Provision Of Motor Vehicle Servicing	24,360	11.1.2017	0	24,360.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Jeet Motors	Provision Of Motor Vehicle Servicing	20,590	24.11.18	0	20,590.00		
Sagoo Motor Services Ltd	Provision Of Motor Vehicle Servicing	19,256	09.05.17	0	19,256.00		
The Star	Provision Of Advert Services	63,000	24.11.18	0	63,000.00		
Red Oak Limited	Supply Of Tents And Chairs And Provision Of Consultancy Services	393,900	24.11.18	0	393,900.00		
The Standard Group Ltd	Provision Of Advert Services	122,148	24.11.18	0	122,148.00		
Hotel Joventure	Provision Of Conference Facilities	142,100	24.11.18	0	142,100.00		
Benken Hygiene Services Ltd	Supply And Delivery Of Sanitary Disposal Bins	18,900		0	18,900.00		
Nation Media Group Ltd	Provision Of Advert Services	195,124		0	195,124.00		
Nation Media Group Ltd	Provision Of Advert Services	142,506		0	142,506.00		
Nation Media Group Ltd	Provision Of Advert Services	46,028		0	46,028.00		
African Touch Safaris Limited	Provision Of Air Tickets	32,650	24.11.18	0	32,650.00		
African Touch Safaris Limited	Provision Of Air Tickets	14,670	05.06.18	0	14,670.00		
Global Digital Enterprises	Supply And Delivery Of Food Stuff,Tents,Chairs, P.A System And Lowering Gear	132,750	24.11.18	0	132,750.00		
Omlne Service Station	Provision Of Fuel	30,552		0	30,552.00		
Soroget Enterprises	Provision Of Catering Services	116,580	20.06.18	0	116,580.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Nation Media Group	Provision Of Adveritising Services (Space Order)	110,200.00	9/5/2019	0	110,200.00		
The Star	Provision Of Adveritising Services	171,002.80	8.4.2019	0	171,002.80		
Nation Media Group	Provision Of Adveritising Services (Space Order)	110,200.00	10/5/2019	0	110,200.00		
Low And Suns E.A Limited	Supply And Delivery Of Office Stationery	2,000,000.00	11/2/2010	0	2,000,000.00		
Lawkip Investment Limited	Supply And Delivery Of Office Stationery	2,516,500.00	3.4.2018	0	2,516,500.00		
Standard Group Limited	Provision Of Advertising Services	800,400.00	1.1.202	0	800,400.00		
Royal City Hotel Ltd	Provision Of Conference Facility	433,800.00	1.1.2020	0	433,800.00		
Joventure Guest House And Hotel	Provision Of Conference Facility	1,540,000.00	1.1.2020	0	1,540,000.00		
Riverbank Solutions Limited	Provision Of Revenue Automation Services	6,048,042.45	1.07.2019	0	6,048,042.45		
The Star Publications Limited	Provision Of Advertising Services	171,002.79	1.07.2019	0	171,002.79		
Royal Media Services Ltd	Provision Of Advertising Services	1,610,000.00	1.07.2019	0	1,610,000.00		
Nativity Safaris	Provision Of Air Ticketing Services	319,625.00	1.1.2020	0	319,625.00		
Brown Ventures(E.A)Ltd	Provision Of Renovation To 2no Offices And Bulk Store	2,252,730.00	27.6.2020	0	2,252,730.00		
Kericho Toyota Cads Motors Limited	Provision Of Servicing To Toyota Land Cruizer-02 Vehicle Registration Number Kbg 287c	350,280.00	23.6.2020	0	350,280.00		
Josam Prime Time Insurance Agency	Provision Of Insurance Services	403,132.00	24.6.2019	0	403,132.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Sub - Total		46,728,925.04		0	46,728,925.04		
Kenya Devolution Support Program(Kdsp)							
Salche Enterprises	Supply And Delivery Of Destop Computers(Kdsp)	1,596,000.00	30.06.2019	0	1,596,000.00		85% Complete
Sheariah Limited	Supply And Delivery Of Fire-Proof (4 Drawers)Kdsp	1,258,600.00	30.06.2019	0	1,258,600.00		100%Complete
Sub-Total		2,854,600.00		0	2,854,600.00		
Total		52,596,816.04		0	52,596,816.04		
Department Of Agriculture, Livestock And Fisheries							
Amounts Due To County Govt Entities							
Kericho Water And Sanitation Company	Payment Of Water Bill For Office Asdsp	13,913		0	13,913		
Sub-Total		13,913		0	13,913		
Amounts Due To Third Parties							
M/S Maastricht Construction Ltd	Construction Of Office Block At Londiani	2,222,819		1,722,819	500,000		Complete
Venture World International Limited	Supply And Delivery Of Acaricides	4,867,900	14/4/20	0	4,867,900		Delivered
Tillways Kenya Limited	Completion Of Judea Tea Buying Centre	1,395,960	14/4/20	0	1,395,960		Complete
Toet Company Limited	Construction And Completion Of Tentile Tea Buying Centre	2,351,519	14/4/20	0	2,351,519		Complete
Havite Ventures Limited	Construction Of Four Earthen Fish Ponds	514,800	17/3/2020	0	514,800		Complete

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Izrah Company Limited	Supply And Delivery Of Passion Fruit Grafted Seedlings	900,000	17/3/2020	0	900,000		Delivered
Rojostar International Company Limited	Construction Soin Atc Main Pipeline From The Water Pan To The Fish Ponds	977,510	17/3/2020	0	977,510		Complete
Tiemcon Limited	Completion Of Tigoi Tea Buying Center	1,054,021		0	1,054,021		Complete
Fadama Investments	Rehabilitation Of Kapcheptoror Tea Buying Center Tg005	429,177		0	429,177		Complete
Smutbe Company Ltd	Partial Works Done For The Contruction Of Sumeiyon Tea Buying Center	699,981		0	699,981		Complete
Kenya Society Of Protection And Care Of Animals	Supply And Delivery Of Stun-Guns And Ammunition	920,000		0	0	920,000	
Sirigon Security Limited	Provision Of Security Services	1,504,800		704800		800,000	
Agel Investment Limited	Supply And Delivery Of Sanitary Materials	282,700		104000	178,700		
Kalyn Investment Limited	Supply And Delivery Of Face Masks	394,400		0	394,400		
African Touch Safaris Limited	Provision Of Air Tickets	456,250		0	456,250		
Sagoo Motor Services Limited	Maintenance Of Motor Vehicles	549,840		0	549,840		
Kipsigis Terminus Services Limited	Supply Of Fuel And Lubricants	706,993		0	706,993		
Sagoo Motor Services Limited	Maintenance Of Farm Machinery	800,000		0	800,000		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Kenya Marine And Fisheries Research	Supply And Delivery Of Fish Fingerlings	250,000		0	250,000		
Bebobev Africa Limitd	Suply And Delivery Of Office Furniture	747,550		0	747,550		
Sub-Total		22,026,220		2,531,619	18,574,601		
Asdsp ii							
Staflo Enterprises Ltd	Supply And Deliver Of Office Stationery	97,080		0	97,080		Delivered
Noor Energy Ltd	Supply Of Fuel And Lubricants	57,240		0	57,240		Delivered
Omlne Service Station	Supply Of Fuel And Lubricants	57,240		0	57,240		Delivered
Ahero Multipurpose Development Training Institute	Provision Of Training And Conference Facilities	120,000		0	120,000		Delivered
Sub-Total		331,560		0	331,560		
Total							
Department Of Education, Culture, Youth Affairs ,Sports And Social Services							
Amounts Due To Third Parties							
Tiongs Investment Ltd	Construction And Completion Of Toilets	463,478		0	463,478		
Denotec Company Ltd Box 522 Litein	Kaminjiewa Ecde Toilet	765,693		0	765,693		
School Bursaries	Bursaries to support the vulnerable	13,144,656		0	13,144,656		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Sealand Company. Ltd P.O Box 47 Litien	Chepngisiriet Ecde Classroom	1,511,890		0	1,511,890		
Aggon Company	Construction And Completion Of Toilets	470,438		0	470,438		
Bema Works Ltd	Construction And Completion Of Toilets	719,020		0	719,020		
Gilbron Holdings Limited	Supply And Delivry Of Ict And Computers Equipment	758,640		0	758,640		
Youngberry Entk6:K51erprises Ltd P.O. Box 40 Forternan	Ndubusat Ecde Construction Of Classroom	1,494,920		0	1,494,920		
Phorton Const.Ltd Box 20 Forternan	Ndubusat Ecde Construction Of Toilet	579,849		0	579,849		
Genlink Investment Ltd P.O. Box 735 Kericho	Barsiele Ecde Classroom	1,335,728		0	1,335,728		
Bekiro Holdings Ltd P.O. Box 1600 Kericho	Chepcholiet Ecde Toilet	661,780		0	661,780		
Triple Tie Investment Ltd P.O. Box 12 Kericho	Chepkoson Ecde Toilet	551,980		0	551,980		
Kendi Agencies & Supplies Ltd P.O. Box 812- Kericho	Tiriita Ecde Classroom	1,258,900		0	1,258,900		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Kendi Agencies & Supplies Ltd P.O. Box 812- Kericho	Tiriita Ecde Toilet	551,980		0	551,980		
Bevca Holdings Ltd P.O. Box 53 Sosit	Tumaini Ecde Classroom	1,528,100		0	1,528,100		
Gudo Holdings Limited P.O. Box 792 Litein	Kapias Ecde Classroom	1,504,550		0	1,504,550		
Ornate Ventures Ltd P.O. Box 2171 Kericho	Chebakal Ecde Toilet	626,632		0	626,632		
Centrials Company Limited P.O. Box 1859 Kericho	Mereonik Ecde Classroom	1,034,595		0	1,034,595		
Arinz Company Ltd P.O Box 15087 Kericho	Kapsisywo Ecde Classroom	1,302,700		0	1,302,700		
Juabet Suppliers And Construction Limited P.O. Box 76 Chesinende	Cheramor Ecde Classroom	1,231,298		0	1,231,298		
Roniam Construction Limited P.O. Box 29 Longisa	Tabet Ecde Classroom	1,495,043		0	1,495,043		
Optrac Limited P.O. Box 52 Bomet	Chematch Ecde Classroom	1,495,043		0	1,495,043		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Dowel Engineering Ltd P.O. Box 2205 Nakuru	Kamachuma Ecde Toilet	515,650		0	515,650		
Homros Holdings Ltd P.O. Box 2216 Kericho	Kamachuma Ecde Toilet	507,013		0	507,013		
Mabsa General Supplies Limited P.O. Box 786, Litein	Chelelachbei Ecde Toilet	497,704		0	497,704		
Oleseroi Investment Limited P.O. Box 109, Kericho	Chebarema Ecde Classroom	1,140,430		0	1,140,430		
Procost Ideas Limited P.O. Box 824, Litein	Siritiet Ecde Classroom	1,225,853		0	1,225,853		
Kanap Enterprises Limited P.O. Box 54, Londiani	Kenene Ecde Classroom	1,120,200		0	1,120,200		
Kanap Enterprises Limited P.O. Box 54, Londiani	Kenene Ecde Toilet	594,650		0	594,650		
Wilrah Investment Co. Ltd P.O. Box 37 Litein	Kamugenik/Tiriitapmoita Ecde Classroom	1,150,128		0	1,150,128		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Lineage Holdings Ltd P.O. Box 45fortternan	Samolel Ecde Of Toilet	828,924		0	828,924		
Toror Enterprises Ltd P.O. Box 73860 Nairobi	Kapkiptui Ecde Classroom	1,161,699		0	1,161,699		
Fadama Investment Limited P.O. Box 8016 Kericho	Kaplelartet Ecde Toilet	782,406		0	782,406		
Afriscap Ltd P.O. Box 1770 Kericho	Kapsogut Ecde Classroom	962,278		0	962,278		
Subnetwork Kenya Ltd P.O. Box 494 Kericho	Kimeswon Ecde Classroom	1,116,001		0	1,116,001		
Wilrah Investment Co. Ltd P.O. Box 37 Litein	Roronya Ecde Toilet	777,850		0	777,850		
Freks Company Limited P.O. Box 305 Kericho	Koitamat Ecde Classroom	1,219,970		0	1,219,970		
Freks Company Limited P.O. Box 305 Kericho	Koitamat Ecde Toilet	794,200		0	794,200		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Momways Limited P.O. Box 398 Kericho	Cheboror Ecde Classroom	1,772,596		0	1,772,596		
Winzagon Limited P.O. Box 123, Kericho	Ngainet Ecde Classroom	1,151,490		0	1,151,490		
Staflor Enterprises Ltd P.O. Box 1820 Kericho	Chepkongony Ecde Classroom	1,297,940		0	1,297,940		
Baraki International Ltd Of Box 75218 Nairobi	Supply And Deliver Of Ecde Furniture	19,295,000		0	19,295,000		
Izrah Company Ltd Box 13 Kipkelion	Supply And Deliver Of Ecde Files	2,150,000		0	2,150,000		
Sangwe Construction Ltd	Classroom-Kaplelach	1,333,490		0	1,333,490		
Korter Ventures Limited P.O. Box 484 Kericho	Classroom-Chemogoch	1,335,252		0	1,335,252		
Bevca Holdings	Classroom-Tumaini	1,772,596		0	1,772,596		
Expat Holdings	Classroom-Kiptenden	1,590,592		0	1,590,592		
Tripple Tie	Toilet-Chepkoson	551,980		0	551,980		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Fadama Investment Limited P.O. Box 8016 Kericho	Toilet-Kipkok	478,856		0	478,856		
Aggon Ventures	Toilet-Shiners	430,438		0	430,438		
Kemkot Holdings	Toilet-Chemogoch	540,094		0	540,094		
Bevca Holdings	Classroom-Mindililwet	53,685		0	53,685		
Rayoni Favours Construction Co, Ltd P.O. Box 169 Kericho	Toilet-Koisagat	649,300		0	649,300		
Toet Company	Supply Of Stationeries	49,950		0	49,950		
Kanap Ent	Classroom-Kiptenden	1,120,200		0	1,120,200		
Bity Solutions	Toilet-Kapnyagoba	502,552		0	502,552		
Deblin Enterprises Ltd P.O. Box 1160 Kericho	Supply And Delivery Of Office Stationary	800,000		0	800,000		
Bril General Constructors And Suppliers Ltd P.O Box 1174 Kericho	Supply Of Stationeries	249,400		0	249,400		
Chacha Logistics	Classroom-Center Juu	1,495,550		0	1,495,550		
Sojabeg Investment Lts	Toilet At Kabungunywo	710,152		0	710,152		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Oleseroi Investment Limited P.O. Box 109, Kericho	Silo Classroom	938,440		0	938,440		
Thirdway Construction	Classroom	964,555		0	964,555		
Sub- Total		76,971,320			76,971,320		
Youth Affairs							
Afriquoff Investment Limited	Construction Of Executive Toilets At Chebwagan Youth Empowerment Centre	1,190,972	2016/2017	0	1,190,972		Completed
Hilnoh Technologies Enterprises Limited	Erection And Completion Of Fence At Chebwagan Youth Empowerment Centre	1,553,200	2016/2017	0	1,553,200		Completed
Dencado Design Limited	Construction Of Men's Ablution Block At Chebwagan Youth Empowerment Centre	1,560,000	2016/2017	0	1,560,000		Completed
Pace Solutions	Supply And Delivery Of 100 Metallic Tripple Decker Beds	1,800,000	2016/2017	0	1,800,000		Completed
Sub-Total		6,104,172		0	6,104,172		
Sports							
Kiberton Corporation Ltd	Laying Of Tartan Track	9,065,887	2019/2020		9,065,887		Completed
Kiberton Corporation Ltd	Application Of Waterproof Membrane	3,860,109	2019/2020	0	3,860,109		Completed
Lawina Estates	Structural Works At Track Field	3,858,575	2016/2017	0	3,858,575		Completed

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Kimokein Internatonal	Drainage Works At Track-Field	3,839,363	2016/2017	0	3,839,363		Completed
Sub-Total		20,623,934		0	20,623,934		
Grand Total		103,699,426			103,699,426		
DEPARTMENT OF ICT AND E-GOVERNMENT							
Amounts Due To Third Parties							
Pinakim Africa Ltd	Supply Delivery Installation And Commissioning Of Data Center			0	7,000,000.00		
Computer Ways	Networking Of County Hq	995,285		0	995,285		
Westside Stationers	Supply And Delivery Of Office Furniture	238,000.00		0	238,000.00		
Westside Stationers	Delivery Of Office Furniture	976,000.00		0	976,000.00		
NMG	Newspaper Suppliment			0	504,900.00		
NMG	Advertisement Of Devolution Conference			0	945,600.00		
NMG	Live Coverage			0	1,000,000.00		
NMG	Live Coverage			0	800,000.00		
Dichmon General Merchants	Printing And Supply Of Magazines	294,000		0	294,000		
Dichmon General Merchants	Supply And Delivery Of Branded T-Shirts	576,000		0	576,000		
Standard Group	Documentary During Devolution Conference			0	800,000.00		
Telkom Kenya	Telephone Bill-Governors Residence	624,565		0	624,565.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Telkom Kenya	Internet Connection			0	1,500,000.00		
Kalee Ltd(Kass Fm)	Live Coverage			0	800,000.00		
Kalee Ltd(Kass Fm)	Live Coverage	928,000		0	928,000		
Radio Injili	Radio Talk Show	208,800		0	208,800		
Iconet Group Limited	Network And Communications Maintenance			0	1,976,878.00		
Mfi Document	Supply And Delivery Of Installation Maintenance Of Heavy Duty			0	564,160.00		
Staflo Ent	Delivery Of Office Stationaries	450,650.00		0	450,650.00		
Liquid Telecommunication Ltd	Internet Connection			0	900,000.00		
Acrulabs Ltd	Supply And Delivery Of Tyres	624,000.00		0	624,000.00		
Mobidex	Supply Macbook	170,000.00		0	170,000.00		
Joventure Ltd	Provision Of Full Board Conference	406,200.00		0	406,200.00		
Arinz Co.Ltd	Supply Of Tents And Chairs	390,000.00		0	390,000.00		
Lesirwo Ent	Delivery Of Office Stationaries	482,800.00		0	482,800.00		
Umbrella Tech	Delivery Of Office Stationaries	643,800.00		0	643,800.00		
Rabalex Cateris	Supply Of Tents And Chairs	716,240.00		0	716,240.00		
Branyungi Ltd	Supply Of Tents And Chairs	491,724.00		0	491,724.00		
Karamu Ent	Supply And Of Sports Uniforms	480,066.00		0	480,066.00		
Lavington Security	Provision Of Security Services			0	500,000.00		
Total					26,987,668		
Department Of Lands Housing And Physical Planning							

COUNTY GOVERNMENT OF KERICHO

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For the year ended June 30, 2020

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Amounts Due To Third Parties							
Technoconstruct Kenya Ltd	Supply Of Office Furniture	21,667,643	30/06/2019	20,557,143	1,110,500		Insufficient Funds Receivd By County
Appcent Technologies	Conference Facility	630,000	30/06/2020	0	630,000		Insufficient Funds Receivd By County
Mombasa Continental	Advertisement	942,000	30/06/2020	0	942,000		Insufficient Funds Receivd By County
Standard Group Ltd	Advertisement	872,520	30/06/2020	0	872,520		Insufficient Funds Receivd By County
Nation Media Limited	Advertisement	732,080	30/06/2020	0	732,080		Insufficient Funds Receivd By County
Standard Media Group	Renovations Works To Lhpp Offices	638,000	30/06/2020	0	638,000		Insufficient Funds Receivd By County
Tionsgs Investments Ltd	Air Ticketing	1,489,850	30/06/2020	0	1,489,850		Insufficient Funds Receivd By County
African Touch Safaris	Catering Service	436,800	30/06/2020	0	436,800		Insufficient Funds Receivd By County

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Finross Events Ltd	Catering Service	548,480	30/6/2020	0	548,480		Insufficient Funds Receivd By County
Coroki Construction And Supplies	Supply Of Office Furniture	240,000	30/06/2019	0	240,000		Insufficient Funds Receivd By County
Total		28,197,373			7,640,230		
Department Of Trade,Industrialization,Cooperative Management, Tourism And Wildlife							
Bezalel Ltd	Construction Of Toilet Block Type C(Non- Exhaustible) At Kipsitet Market	1,392,197.60	24/04/19	0	1,392,197.60		
Lodenners Investment Ltd	Construction Of Resting Shed At Fortenan Museum	1,850,028.00	24/04/19	0	1,850,028.00		
Betritz Company Limited	Construction Of Market Stalls At Kedowakimugul Market	2,315,690.00	12/04/20	0	2,315,690.00		
Merkel Enterprises Limited	Construction Of Market Sheds For Fresh Produce At Nyagacho Market	5,400,735.00	12/04/20	0	5,400,735.00		
Staflo Enterprises Limited	Completion Of Market Shade Floor Slab At Kapsuser Market	800,000.00	14/04/20	0	800,000.00		
Bekiro Holdings Limited	Construction Of Subsidized Fertilizer Store At Ainamoi Fcs	1,198,200.00	12/04/20	0	1,198,200.00		
Soin Concrete Works Limited	Construction Of Livestock Auction Yard, Toilet And Provision Of Water At Sosiot Mark	2,500,000.00	12/04/20	0	2,500,000.00		
Kingstar Solutions Limited	Construction Of Coffee Bag Store At Kamachungwa Fcs	1,200,000.00	23/04/20	0	1,200,000.00		
Baraki International Limited	Construction Of Offices At Tuiyobei Fcs	2,450,100.00	12/04/20	0	2,450,100.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Nevada Investment Limited	Construction Of Coffee Pulper House At Changei Farmers Cooperative Society	1,453,140.00	5/28/2020	0	1,453,140.00		
Marsland Construction And General Supplies	Construction Of Coffee Pulper House At Burgei Eut Fcs	1,396,950.00	5/28/2020	0	1,396,950.00		
Sundy Developers Limited	Construction Of Coffee Bag Store Cheribo Fcs	1,319,040.00	5/21/2020	0	1,319,040.00		
Sarandon Limited	Completion Of Charcoal Briquette House At Kipkelion Coffee Mill	887,000.00	5/28/2020	0	887,000.00		
Upright Company Limited	Construction Of Milk Cooling Plant At Seretut Farmers' Cooperative Society	1,200,000.00	6/4/2020	0	1,200,000.00		
Sarmir Limited	Construction Of Office Block At Kapkatet Farmers Cooperative Society	1,200,000.00	2/28/2020	0	1,200,000.00		
Dicols Holdings Limited	Construction Of Tourist Attraction Site At Reresik Caves	2,500,000.00	6/2/2020	0	2,500,000.00		
Total		29,063,080.6		0	29,063,080.6		
Public Service Management							
Amount Due To Third Parties							
Construction Of Buildings		13,431,169.00			13,431,169.00	13,431,169.00	
Total		13,431,169.00			13,431,169.00	13,431,169.00	
DEPARTMENT OF WATER, ENERGY, FORESTRY AND NATURAL RESOURCE							
Belitra Enterprises limited	Construction of Pipeline, 2No. 25 m ³ break pressure tanks and	5,948,016.00			5,948,016.00	0	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	30m ³ Pressed Panel steel water tank on a painted steel tower.						
Rirmasibo limited	Kaminjeiywa- Mobwo Borehole Water Project	3,798,377.00			3,798,377.00	0	
Tuiya General contractors company ltd	Construction and rehabilitation of chilchila water pan	5,229,860.00			5,229,860.00	0	
Tuiya General contractors company ltd	Construction of seretut/ chemogoriet water supply project	2,941,362.60			2,941,362.60	0	
RED OAK LIMITED	Kendabei Water Project	3,292,076.80			3,292,076.80	0	
Geosky Services Ltd	Spring Protection, Storage Tank 50m ³ , Gravity Main and Distribution pipeline. Lelu water project	3,884,952.68			3,884,952.68	0	
Sotik General Supplies	Kapkatet springs protection water project	988,967.90			988,967.90	0	
vintage Youth Ventures Ltd	Spring protection and provision of community water points. Chepchirik water project	501,600.00			501,600.00	0	
Elvisto Enterprises ltd	Construct distribution pipeline of 4Km. Chepkemel primary water project	2,904,460.00			2,904,460.00	0	
Sarandon Company Limited	Spring/Intake development, Construction of livestock trough, Fencing and trees planting. Tabaita water project	890,010.00			890,010.00	0	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Mara Agencies Limited	Spring protection; Construction of 50m ³ masonry sump and distribution pipeline; Rehabilitation of pump house; and supply and installation of 4No. 10 m ³ upvc water tanks. Chepkoinik water project	6,192,474.40			6,192,474.40	0	
Maastricht Construction Ltd P.O. Box 59 Nairobi	Extension of Londiani Water Project to Ndiwa and installation of water meters. Londiani water project	3,875,800.90			3,875,800.90	0	
Lel Timber Product Limited P.O. Box 175 Litein	Construction of a Distribution Pipeline. Chebewor water project	697,067.00			697,067.00	0	
Bethacom Enterprises Limited	Spring protection, construction of community water points, fencing. Kisima water project	960,016.00			960,016.00	0	
Brilanko investment ltd	Spring protection and provision of community water points. Chepchirik water project. Kevoko water project	510,052.00			510,052.00	0	
Joinan Enterprises Limited	Siret Pipeline Rising mai water project	1,357,238.28			1,357,238.28	0	
Kendi Agencies & Supplies Limited	Construction of pump house, a 25m ³ and a 50m ³ ground level masonry storage tanks, Rising Main and Distribution Pipeline; and Procurement and installation	6,204,439.00			6,204,439.00	0	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	of a booster pump. Roret pineapple processing plant						
Possible Limited	Construction of gravity main pipeline and 100m ³ Ground level masonry storage tank. Chesonoi water project	7,155,866.00			7,155,866.00	0	
Wesprime Holding limited	Distribution pipeline (2" Class E Upvc, 2" GI and Pipe fittings)3km and repair of pipeline. Chepwagalacha water project	2,081,000.00			2,081,000.00	0	
Pulp Construction Company Ltd	Raising main Rehabilitation. Kiptangit water project phase 1	3,335,863.04			3,335,863.04	0	
Frellary ventures Limited	Spring development, construction of communal water point. Chepoptaa water project	750,000.00			750,000.00	0	
Bril General Contractors And suppliers ltd	Spring development, communal water point and livestock watering trough. Kamaget water project	697,009.20			697,009.20	0	
Levas holding limited	6km distribution Pipeline extension, rehabilitation of masonry ground level water tank. Ketigoi water project	3,588,808.00			3,588,808.00	0	
Kicab Investments Limited	Excavation and pipework. KMTC sigowet extension water project	456,067.92			456,067.92	0	
Sinkil Building and Supplies Limited	Spring Development and Construction of 50m ³ Ground Level Masonry Tank. Maemba water project	1,343,030.00			1,343,030.00	0	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Beautyways Enterprises Limited	Replacement of Rising Main; Renovation of a 100m ³ masonry storage tank and distribution pipeline; and fencing off Intake catchment Area. Sigowet water project	4,221,640.00			4,221,640.00	0	
Maastritch Const Ltd	Power Line Extension, Borehole Equipping, Construction of Control Panel House, Construction of 50m ³ steel water tank with tower, Construction of Rising Pipeline, Distribution Pipeline, 1No. Masonry water kiosk, supply and install 1No. 5m ³ uPVC tank, Fencing off the borehole Area. kipsitet borehole water project	5,623,073			5,623,073	0	
Eagle wood General contractors ltd	Construction of kapkenyoloi masonry storage tanks.kapkenyoloi water project	3,248,814.03			3,248,814.03	0	
Lohaso Group Holdings Limited	Spring Construction of distribution pipeline and installation of 1 No. masonry water tanks. Jagoror water project	997,600.00			997,600.00	0	
jebobela Trading Limited	Kiptaldal spring protection water project	599,176.40			599,176.40	0	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
jebobela Trading Limited	Distribution pipeline rehabilitation and extension. Sosiot water supply project	3,896,846.00			3,896,846.00	0	
Sub-total		88,171,563.89			88,171,563.89		
Spine Engineering Company Ltd	supply and delivery of assorted indigenous tree seedlings	1,992,000.00			1,992,000.00		
Deblin Enterprises Ltd	supply and delivery of cupresus lustania and Gravelia robusta indeginous tree seedling	282,250.00			282,250.00		
Deblin Enterprises Ltd	Supply and delivery of polytubes heavyduty 4*6 and heavyduty 3*5	425,000.00			425,000.00		
BRIMLEX LIMITED	Supply and delivery of 10m3 upvc tanks and 5,3 upvc water storage tanks	4,850,000.00			4,850,000.00		
IZRAH Company Limited	Supply, Delivery, installation and commissioning of multi stage centrifugal borehole pump, pipework. Ngendalel borehole water project	1,341,934.40			1,341,934.40		
Sub- total		8,891,184			8,891,184		
Total		97,062,748.29			97,062,748.29		
DEPARTMENT OF PUBLIC WORKS,ROADS AND TRANSPORT							
1.Liniru Enterprises Ltd, Box 320-20200 Kericho	Construction of boda boda shades in; Hass Petrol Station, Emmanuel AGC	1,999,925	28/05/2020	000	1,999,925	000	To be paid in the FY2020/2021

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	church stage, Boys boarding, Maili Tatu stage, Nyagacho stage and Kisumu rd stage						
2.Chelix Construction Ltd, Box 1057-20200 Kericho	Construction of boda boda shades in; Brook-Kapcheptoror stage, Prison Annex stage, Chebisom stages, Sachoran stage, Kwa Maiko and Majengo stage	1,979,952	28/05/2020	000	1,979,952	000	To be paid in the FY2020/2021
Sub- Total		3,979,877			3,979,877		
Construction of civil works							
3.Jepcom Ventures Ltd	Design and construction of Drainage Structures and other infrastructure within Brook town	25,000,000	17/12/2019	000	25,000,000	000	To be paid in the FY2020/2021
4.Vintage Youth Ventures Ltd	Construction of Chepkutbei Pipe Culverts	1,337,340	28/05/2020	000	1,337,340	000	To be paid in the FY2020/2021

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
5.Teafic Enterprises Ltd	Construction of Lelsotet-Saw mill Pipe Culverts	1,253,031	28/05/2020	000	1,253,031	000	To be paid in the FY2020/2021
6.Lanzol Group Ltd	Construction of Kap Jackson-Anderea Pipe Culverts	1,180,626	28/05/2020	000	1,180,626	000	To be paid in the FY2020/2021
7.Timestar International Ltd	Construction of drainage Structures at Barotion Road	3,596,586	28/05/2020	000	3,596,586	000	To be paid in the FY2020/2021
8.Bevoc Company Limited	Construction of Kapkoros-Njoro Box Culvert in Kunyak ward	3,698,992	28/05/2020	000	3,698,992	000	To be paid in the FY2020/2021
9..Ryynix Investments Ltd	Construction of Murazoi Box Culvert	3,596,000	28/05/2020	000	3,596,000	000	To be paid in the FY2020/2021
10.Sotit General Supplies Ltd	Construction of Chesingoro-Lalagin (Chepkochun) Box Culvert	3,345,079	28/05/2020	000	3,345,079	000	To be paid in the FY2020/2021

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
11. Ethan and Allan Company Ltd	Construction of Chesebet Pipe Culverts	1,397,000	28/05/2020	000	1,397,000	000	To be paid in the FY2020/2021
12. Sirmiche Company Ltd	Construction of Koitabai/Mabwaita pipe Culverts	1,679,608	28/05/2020	000	1,679,608	000	To be paid in the FY2020/2021
13. Schopny Solution Ltd	Construction of Torsogek Box Culvert	3,850,742	28/05/2020	000	3,850,742	000	To be paid in the FY2020/2021
14. Alron Construction Ltd	Construction of Jordan Box Culvert	3,900,081	20/05/2020	000	3,900,081	000	To be paid in the FY2020/2021
15. Keicybee Investment Ltd	Construction of Arap Soi Box Culvert	3,412,942	20/05/2020	000	3,412,942	000	To be paid in the FY2020/2021
16. Ricpam Limited	Construction of Mjini Box Culvert	3,986,676	20/05/2020	000	3,986,676	000	To be paid in the FY2020/2021

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
17. Pulp Construction Company Ltd	Construction of Kamuogo-Independent Box Culvert	3,984,083	16/01/2020	000	3,984,083	000	To be paid in the FY2020/2021
18. Chebry Co. Ltd	Supply and installation of culverts at Budalangi-Bechulelach-Kipchorian road, Kaptongilo-cheplit road	560,000	28/05/2020	000	560,000	000	To be paid in the FY2020/2021
19. Kevan Company Ltd	Excavation, gravelling, grading and supply of murram to Kaborus junction-Chebasta-Ngeny river-Taplule road, Kamolok-Arap boldo road	3,557,950	28/05/2020	000	3,557,950	000	To be paid in the FY2020/2021
20. Kosiko Engineering Solution Ltd	Grading of Arokyet liberty-Kaminjeiwa-Kapsinendet-Bunik mkt road, Mabwo AIC-Kipwastuiyo road, Daniel canteen-Tuiyobei road, Kesore-Tamboiyot bridge road, Kapsibor-Moonik road, Kipwastuiyo town road, Mobet-kitait road	1,730,000	28/05/2020	000	1,730,000	000	To be paid in the FY2020/2021
21. Silverkeys Enterprises Ltd	Grading and supply of murram to Kelengeret-Kipwastuiyo road	1,942,500	28/05/2020	000	1,942,500	000	To be paid in the

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
							FY2020/2021
22.Kosiko Engineering Solution Ltd	Excavation of Mabwo AIC - Kipwastuiyo road,Kapsibor-Kapmosonik road,Arap Kesore-Tamboiyot bridge road	1,526,400	28/05/2020	000	1,526,400	000	To be paid in the FY2020/2021
23.Red Oak Communications Ltd	Excavation of Kenene-Kibwastuiyo road,Liberty-Kapsinendet road,Kibwastuiyo-Mombwo road,Kenene/kaminjeiwa-kibwastuiyo road,kenene-chebinyiny road,kenene quarry-kenene centre road,Tabaita junction-Motyo road and Emitik junction-Kapchumo road	3,454,540	28/05/2020	000	3,454,540	000	To be paid in the FY2020/2021
24.Bernico General Supplies Ltd	Excavation of Toroton Centre-Kokwet Centre road,kokwetsec sch-Bomas fcs road	3,724,080	28/05/2020	000	3,724,080	000	To be paid in the FY2020/2021
25.Kosiko Engineering Solutions Ltd	Excavation of Kapsiya-Kiletien road	602,080	28/05/2020	000	602,080	000	To be paid in the FY2020/2021

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
26.Steliro Enterprises Ltd	Supply of murram for Kasheen-Borowet-Morau prysch road	573,449	28/05/2020	000	573,449	000	To be paid in the FY2020/2021
Grand total		86,869,662			86,869,662	000	

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	B	c	d=a-c		
Senior Management				-	-		-
Sub-Total				-	-		-
Middle Management				-	-		-
Sub-Total				-	-		-
Unionisable Employees				-	-		-
Sub-Total				-	-		-
Others (<i>specify</i>)				-	-		-
Sub-Total				-	-		-
Grand Total				-	-		-

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	B	c	d=a-c		
Amounts due to National Govt Entities				-	-		-
Sub-Total				-	-		-
Amounts due to County Govt Entities							
Sub-Total							
Amounts due to Third Parties							
Sub-Total							
Others (<i>specify</i>)							
Sub-Total							
Grand Total				-	-		

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER- VERIFICATION ONGOING

Asset class	Historical Cost b/f (KShs 000) 2018/2019	Additions during the year (KShs 000)	Disposals during the year (KShs 000)	Historical Cost c/f (KShs 000) 2019/2020
Land	106,176	10,000	-	116,176
Buildings and structures	1,266,887	203,124	-	1,470,011
Transport equipment	232,105	-	-	232,105
Office equipment, furniture and fittings	96,413	28,296	-	124,709
ICT Equipment, Software and Other ICT Assets	242,320	14,536	-	256,856
Other Machinery and Equipment	496,860	112,547	-	609,407
Intangible assets	195,668	7,876	-	203,544
Biological Assets		7,810		7,810
Access roads and Water Community Assets	4,994,622	1,447,757	-	6,442,379
Total	7,631,051	1,831,946	-	9,462,997

ANNEX 6 – INTER-ENTITY TRANSFERS

	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount	difference	explanation
						KShs	Confirmed as received		
							KShs		
1	County Assembly	174,390,000	183,400,000	162,770,396	181,590,985	702,151,381	702,151,381	-	-
2	Kericho County Referral Hospital	-	46,730,000	-	43,830,793	90,560,793	90,560,793	-	-
3	Sigowet Sub-County Hospital	-	4,001,141	-	-	4,001,141	4,001,141	-	-
4	Kipkelion Sub-County Hospital	-	533,881	-	-	533,881	533,881	-	-
5	Roret Sub-County Hospital	-	1,405,300	-	845,185	2,250,485	2,250,485	-	-
6	Kapkatet County Hospital	-	29,193,243	-	33,573,489	62,766,732	62,766,732	-	-
7	Londiani Sub-County Hospital	-	7,831,865	-	5,903,650	13,735,515	13,735,515	-	-

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8	Fortenan Sub-County Hospital	-	2,087,935	-	862,520	2,950,455	2,950,455	-	-
9	User Fees Reimbursement	-		-	18,048,789	18,048,789	18,048,789	-	-
10	DANIDA		23,432,500			23,432,500	23,432,500		
11	Grants to Facilities not supported by DANIDA	-	3,766,800	-	-	3,766,800	3,766,800	-	-
12	Grant to Tilibei water and Sanitation Company (TILILWASCO)	-	25,000,000	-	-	25,000,000	25,000,000	-	-
13	KERICHO MUNICIPAL BOARD RECURRENT ACCOUNT	5,000,000	500,000	-	-	5,500,000	5,500,000		
14	KERICHO WATER AND SANITATION COMPANY LIMITED	-	16,800,000	-	-	16,800,000	16,800,000		
15	KERICHO AGRICULTURE CLIMATE SMART PROJECT					98,963,544	98,963,544		

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16	KERICHO MUNICIPAL BOARD	-	10,000,000	-		10,000,000	10,000,000		
17	LITEIN MUNICIPAL BOARD RECURRENT					1,493,400	1,493,400		
18	LITEIN MUNICIPAL BOARD DEVELOPMENT	-	1,772,500	-	-	1,772,500	1,772,500		
Total		179,390,000	356,455,165	162,770,396	284,655,411	1,083,727,916	1,083,727,916		

Director of Finance
County Executive



Director of Finance
County Assembly/fund/project



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No	Facility Name	Account No	Bank	Branch	Code	2019/2020- Ksh
1	Kapkatet District Hospital	1152282913	KCB	Sotik	069	23,188,359
2	Roret Sub County Hospital	1153068087	KCB	Kericho	106	4,203,809
						3,745,464.10
3	Kericho District County Hospital	1153047764	KCB	Kericho	106	
4	Sigowet Sub County Hospital	1152768719	KCB	Sondu	106	13,522
5	Londiani Sub County Hospital	1145265456	KCB	Londiani	237	868,179.70
6	Fortenan Sub County Hospital	1153109689	KCB	Kericho	106	3,452,992
7	Kipkelion Sub District Hospital	1119903785	KCB	Kericho	106	1,114,187
		1153047764				36,586,513

ANNEX 7-HEALTH CENTRES AND DISPENSARIES

No.	Facility Name	Account Number	Bank	Branch	Location	2019/2020- Ksh
1	Kiptere Health Centre	1157664709	KCB	Kericho	Belgut	0
2	Kapseger Dispensary	1157664377	KCB	Kericho	Kipkelion	6,965.30
3	Chepsir Dispensary	1157667597	KCB	Kericho	Kipkelion	414,109.85
4	Chemoiben Dispensary	1157658334	KCB	Litein	Bureti	14,442.75
5	Mosore Dispensary	1157658695	KCB	Litein	Bureti	2,605.65
6	Kipsitet Dispensary	1157717489	KCB	Kericho	Kericho	44,1675
7	Cheronget Dispensary	1157713572	KCB	Kericho	Belgut	3,149.65
8	Kamaget Dispensary	1157667155	KCB	Kericho	Belgut	5,768.90
9	Kimugul Dispensary	1157727492	KCB	Kericho	Kipkelion	73,289.00
10	Kakiptui Dispensary	1157725767	KCB	Kericho	Belgut	28,644.05
11	Kaitui Dispensary	1157807755	KCB	Kericho	Belgut	9,016.00
12	Merto Dispensary	1157819419	KCB	Kericho	Kericho	1,490.70
13	Litein Dispensary	1157650279	KCB	Litein	Bureti	878,792.00

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14	Ketitui Dispensary	1157807283	KCB	Kericho	Kericho	7,994.85
15	Kimout Dispensary	1157826466	KCB	Kericho	Kipkelion	148,017.40
16	Kiptome Dispensary	1157826318	KCB	Kericho	Belgut	1,090.45
17	Seretut Dispensary	1157809081	KCB	Kericho	Belgut	53,224.85
18	Koiwalelach Dispensary	1157827845	KCB	Kericho	Belgut	15,371.85
19	Kapkiam Dispensary	1157740545	KCB	Kericho	Kericho	19,507.85
20	Kapsuser Dispensary	1157884334	KCB	Kericho	Belgut	73,958.20
21	Cheborgei Health Centre	1157671187	KCB	Kericho	Buret	280,623.00
22	Lemotit Dispensary	1157894119	KCB	Kericho	Kipkelion	1,316.85
23	Kapkwen Dispensary	1157905021	KCB	Londiani	Kipkelion	0
24	Kabianga Health Centre	1157829872	KCB	Kericho	Belgut	356,732.00
25	Songonyet Dispensary	1157894534	KCB	Kericho	Kipkelion	3,586.35
26	Samutet Dispensary	1157912710	KCB	Kericho	Kericho	28,013.60
27	Kiplelgutik Dispensary	1157933661	KCB	Kericho	Belgut	83,656.35
28	Kunyak Dispensary	1157944620	KCB	Kericho	Kipkelion	750.40
29	Chepkemel Health Centre	1157913318	KCB	Kericho	Belgut	157,456.10
30	Siongi Dispensary	1157660630	KCB	Litein	Belgut	2,4091.30
31	Tebesonik Dispensary	1157671411	KCB	Litein	Bureti	0
32	Kapkures Dispensary	1157908837	KCB	Kericho	Belgut	76,429.85
33	Kamawoi Dispensary	1157913873	KCB	Kericho	Belgut	3,067
34	Laliat Dispensary	1158013213	KCB	Kericho	Kericho	2,446.00
35	Sumoiyot Dispensary	1158008678	KCB	Kericho	Belgut	25,966.00

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36	Momoniati Health Centre	1158048564	KCB	Kericho	Kipkelion	169,894.30
37	Kenegut Dispensary	1158018894	KCB	Kericho	Kericho	1,081.30
38	Cheptuiyet Dispensary	1158019289	KCB	Kericho	Belgut	23,047.55
39	Kebeneti Gok Dispensary	1158022166	KCB	Kericho	Belgut	256,575.05
40	Kalaacha Dispensary	1157671772	KCB	Litein	Bureti	870,712.05
41	Kejiriet Dispensary	1158055544	KCB	Kericho	Kericho	8,434.65
42	Kiptome Dispensary	1157672205	KCB	Litein	Bureti	0
43	Kapsogut Dispensary	1157657346	KCB	Litein	Bureti	20,007.05
44	Ngendalel Dispensary	1157906133	KCB	Kericho	Kipkelion	122,246.00
45	Mugumoini Dispensary	1157717659	KCB	Londiani	Londiani	222,459.80
46	Ainamoi Health Centre	1157715893	KCB	Kericho	Kericho	5,736.50
47	Tulwet Dispensary	1157664032	KCB	Litein	Bureti	45,884.00
48	Masaita Dispensary	1157665845	KCB	Londiani	Londiani	0
49	Kabutii Matiret Dispensary	1108277578	KCB	Sondu	Belgut	733,008.00
50	Kipsegi Dispensary	1153813076	KCB	Kericho	Kipkelion	2,823.85
51	Lelechwet Dispensary	1158099878	KCB	Londiani	Kipkelion	2,562.20
52	Kericho Forest Dispensary	1158062206	KCB	Kericho	Londiani	4,980.30
53	Chemegong Dispensary	1158021941	KCB	Kericho	Belgut	1,807.15
54	Subukia Dispensary	1150620064	KCB	Londiani	Londiani	408.50
55	Kapkormom Dispensary	1158184034	KCB	Kericho	Kericho	3,248.00
56	Kapkisiara Dispensary	1157660193	KCB	Litein	Bureti	5,4613.95
57	Sosiot Health Centre	1157962637	KCB	Kericho	Belgut	6,607.00

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58	Kaplelartet Dispensary	1158019076	KCB	Kericho	Belgut	1,737.55
59	Chepkunyuk Dispensary	1158270526	KCB	Kericho	Kericho	1,046.30
60	Chebewor Dispensary	1158394551	KCB	Londiani	Londiani	0
61	Chemosot Health Centre	1157673848	KCB	Litein	Bureti	547,398.15
62	Kipwastuiyo Health Centre	1157671284	KCB	Litein	Bureti	73,520.00
63	Kibugat Dispensary	1157671519	KCB	Litein	Bureti	0
64	Cheplanget Dispensary	1157671675	KCB	Litein	Bureti	86,838.20
65	Kiptewit Dispensary	1157660355	KCB	Litein	Bureti	59,754.90
66	Kaboeito Dispensary	1157654223	KCB	Litein	Bureti	2,711.25
67	Kenene Dispensary	1157671888	KCB	Litein	Bureti	-490.05
68	Butiik Dispensary	1157671942	KCB	Litein	Bureti	796.70
69	Mabasi Dispensary	1157651275	KCB	Litein	Bureti	5,461.90
70	Chepterwo Dispensary	1157650805	KCB	Litein	Bureti	193,005.65
71	Cheboin Dispensary	1157644856	KCB	Litein	Bureti	52,189.10
72	Getarwet Dispensary	1157672310	KCB	Litein	Bureti	2,967.35
73	Chelilis Dispensary	1157672884	KCB	Litein	Bureti	2,967.35
74	Sosit Dispensary	1157672779	KCB	Litein	Bureti	48,637.20
75	Civil Servant Dispensary	1157672639	KCB	Litein	Bureti	0
76	Kabitungu Dispensary	1157664415	KCB	Litein	Bureti	3,838.35
77	Iraa Dispensary	1158051816	KCB	Kericho	Belgut	133,717.05
78	Kedowa Health Centre	1158407289	KCB	Londiani	Londiani	807,994.50
79	Jagoror Dispensary	1158487746	KCB	Londiani	Londiani	384,973.40
80	Kapchebwai Dispensary	1157869319	KCB	Kericho	Kericho	15,791.10

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81	Kaptoboiti Dispensary	1158441452	KCB	Kericho	Belgut	6,913.90
82	Chepcholiet Disp	1158186533	KCB	Kericho	Londiani	2,922.70
83	Chepkoton	1157826067	KCB	Kericho	Belgut	2,956.20
84	Cherara Dispensary	1158101457	KCB	Kericho	Kipkelion	14,557.70
85	Sereng Dispensary	1153975920	KCB	Kericho	Kipkelion	16,052.90
86	Kiplalmat Dispensary	1157821162	KCB	Kericho	Belgut	5,872.25
87	Kapchanga Dispensary	1157899625	KCB	Kericho	Belgut	600
88	Gk Prisons-Main	1158055749	KCB	Kericho	Kericho	228,187.65
89	Iraa Dispensary	1158051816	KCB	Kericho	Belgut	133,717.05
90	Kaborok Dispensary	1157900267	KCB	Kericho	Belgut	2,190.65
91	Kamasega Dispensary	1159028974	KCB	Kericho	Belgut	10,697.50
92	Chebiriabei Dispensary	1157903703	KCB	Kericho	Belgut	1,010.75
93	Kapsomboch Dispensary	1159019282	KCB	Kericho	Belgut	8,632.85
94	Manyoror Dispensary	1159079080	KCB	Kericho	Belgut	237,846.00
95	Kapsorok Dispensary	1158701551	KCB	Kericho	Kericho	1,989.70
96	Chepkoiyo Dispensary	1157907156	KCB	Kericho	Kericho	60,297.75
97	Soliat Dispensary	1157888194	KCB	Kericho	Kericho	85,689.25
98	Chepseon Dispensary	1159024596	KCB	Kericho	Kericho	3,760.55
99	Sanga Dispensary	1157879462	KCB	Kericho	Kericho	5,394.70
100	Kamwingi Dispensary	1159141762	KCB	Londiani	Londiani	0
101	Nyabangi Dispensary	1158026870	KCB	Kericho	Belgut	879,170
102	Koitaburot Dispensary	1159146217	KCB	Kericho	Kericho	205.75
103	Kapsiya Dispensary	1157912583	KCB	Kericho	Belgut	4,156.60

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104	Kalyongwet Dispensary	1157957773	KCB	Kericho	Belgut	149,503.70
105	Makyolok Dispensary	1159161690	KCB	Kericho	Kipkelion	24,180.35
106	Mtaragon Health Centre	1159230447	KCB	Kericho	Kipkelion	463,705.75
107	Mentera Dispensary	1159222789	KCB	Kericho	Kipkelion	1,253.50
108	Buchenge Dispensary	1159500207	KCB	Kericho	Kericho	556.80
109	Kapsoit Dispensary	1157964826	KCB	Kericho	Kericho	33,000
110	Lelu Dispensary	1169797415	KCB	Kericho	Kericho	2,729.60
						10,611,994.35

COUNTY GOVERNMENT OF KERICHO
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ANNEX 8 – OTHER DISCLOSERS.

**National
Housing
Corporation**



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

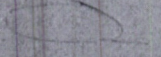
**TAKEOVER OF MOI, MAMA NGINA I&II, STAFF HOUSES I&II AND BELGUT
RENTAL ESTATES, KERICHO FOR DIRECT MANAGEMENT BY NATIONAL
HOUSING CORPORATION.**

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**

IWOA/

HOUSING THE NATION

COUNTY GOVERNMENT OF KERICHO
Reports and Financial Statements
For the year ended June 30, 2020

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: 30th SEPTEMBER, 2020

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 **15th July 2019 to 30th June 2020** 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.

Further to that, kindly furnish us with copies of **loan agreement documents** which was entered between the then defunct local Authority and National Housing Corporation in securing this existing loan which is now in arrears. The loan agreement instrument will aid us in introducing and recognizing the outstanding loan arrears in our financial statement and any other required disclosures

Yours Sincerely,

Abdishakur Abdikarim Sheikh,

Ag. Director Revenue