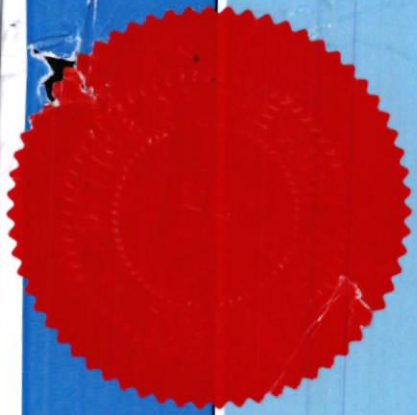
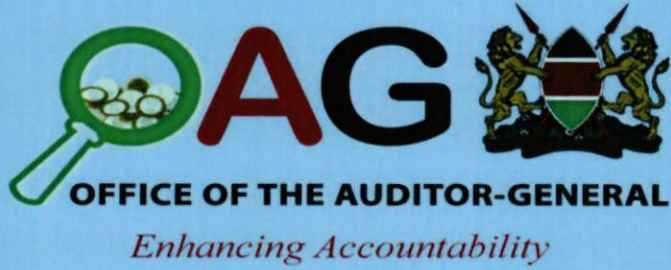


REPUBLIC OF KENYA

Scanned



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

FOR THE YEAR ENDED
30 JUNE, 2020

PAPERS LAID	
DATE	17/08/2022
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COMMITTEE	-
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COUNTY GOVERNMENT OF BOMET

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 (IPSA)

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

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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 Executive team during the year consisted of:

	Name	Designation	Date of holding office
1.	H.E. Dr. Hillary Barchok	Governor	8 th August 2019
2.	H.E. Shadrack Rotich	Deputy Governor	18 th December 2019
3.	Hon. Patrick Maritim	CECM- Administration, ICT And Public Service	6 th December 2019
4.	Hon. Andrew Sigei	CECM- Finance & Economic Planning	21st August 2019
5.	Hon. Juliana Yegon	CECM- Education & Vocation Training	21st August 2019
6.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	21st August 2019
7.	Hon. Julie Chepkuto	CECM-Trade, Energy, Tourism and Industry	21st August 2019
8.	Eng. Joseph Kiprono Terer	CECM-Roads, public works and Transport	16th October 2019
9.	Dr. Joseph Kipchumba Toweett	CECM- Agriculture Cooperatives and Marketing	16th October 2019

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h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

The County Attorney
P.O. Box 19-20400
Bomet, Kenya

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2. FORWARD BY THE CECM-FINANCE

It is my pleasure to present the County Government of Bomet financial statements for the year ended 30th June 2020. The financial statements present the financial performance of the County executive over the past quarter.

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

Financing of the County Governments

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

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

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

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

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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:

No.	Name	Designation
1.	Hon. Andrew Sigei	CECM- Finance and Economic Planning
2.	Mrs. Milca Rono	Ag. Chief Officer, Finance
3.	Mr. Kenneth Koech, CPA (K)	Chief Finance Officer
4.	Mr. Christopher Kibet, CPA (K)	Head of Accounting

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 Were:

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

e) Bomet County Executive Headquarters

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

f) Bomet County Executive Contacts

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

g) Bomet County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Other Bank Accounts – refer to Annex 4

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Financial Performance

a) Revenue

In the year ended 30th June 2020, the County Government had projected revenues of **KSh 7,512,699,158** consisting of **KSh. 200,922,277** from own sources, **ksh 5,507,100,000** Equitable Share and **KSh1,804,676,881** from donors and other sources. A graphical representation of the revenue budget is as shown below:

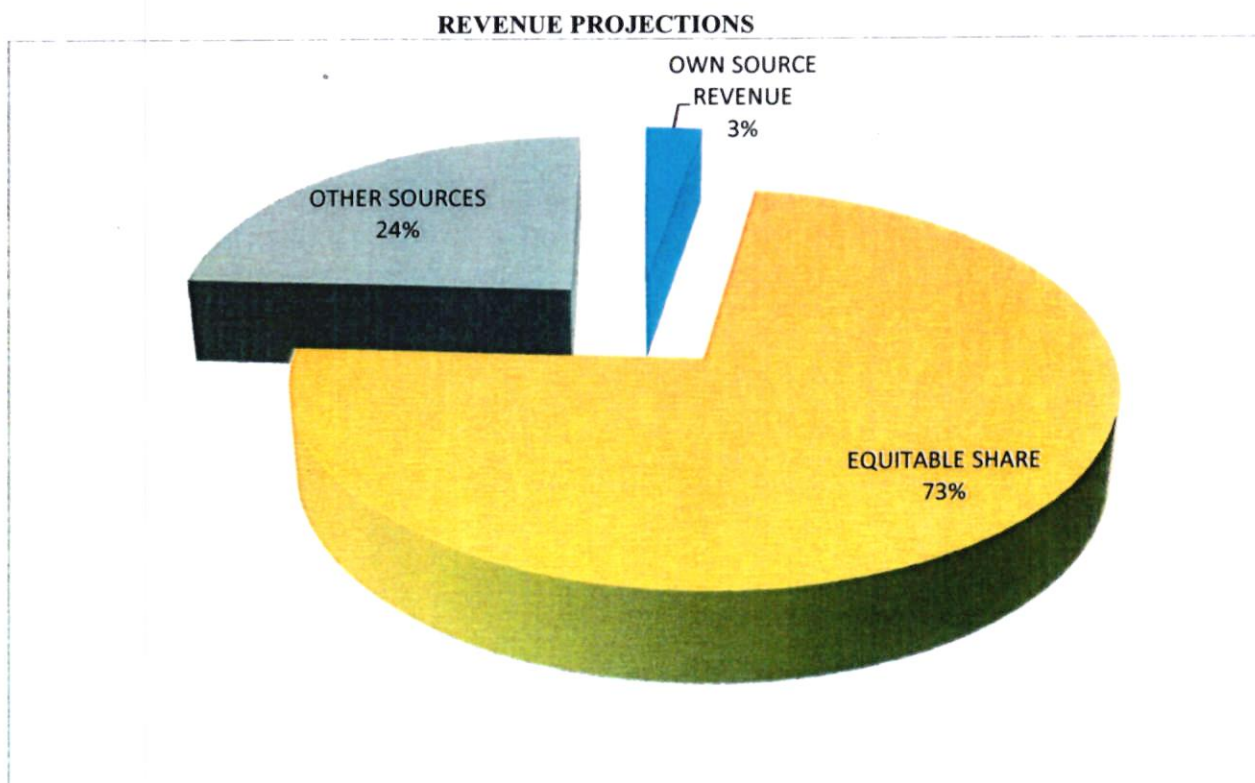


Figure 1: Bomet County revenue sources in FY 2019/2020

Equitable share revenues continue to form the largest part of our revenue budget, contributing 70% towards our budget. Our own generated revenues formed 3% of our budget.

Out of the projected revenue, the County was able to realise **KSh 6,711,538,419** in actual revenues, representing 89% performance. In the table below, we present an analysis of revenue performance during the year.

BOMET COUNTY GOVERNMENT
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Revenue classification	Revenue budget (KSh)	Actual (KSh)	Realisation (%)
Equitable share	5,507,100,000	5,033,489,400	91.40%
Other sources	1,804,676,881	1,476,538,405	79.218%
Own generated revenues	200,922,277	201,510,614	100.29%
Total	7,512,699,158	6,711,538,419	88.71%

Table 1: Revenue performance in FY 2019/2020

b) Payments

Our total expenditure for the year amounted to **KShs 6,366,194,973** KShs **1,521,820,161** was spent on development expenditure while **KShs 4,844,374,812** was spent on recurrent expenditure representing a ratio of 0.24:0.76 respectively.

c) Cash flows

In the FY 2019/20, we have not had many liquidity disruptions despite the balance of kshs 473,610,600 equitable share not dispersed by the National Treasury during the financial year.

d) Accounts receivables

Imprest management is a critical area of focus in Bomet County Government. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delays from some staff to account for their imprests on time. Going into FY 2020/2021, we will place more emphasis on complying with the PFM regulations with regards to imprests.

e) Pending bills

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

f) Fixed assets

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

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

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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 Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

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


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

Conclusion

FY 2019/2020 was a good year in general. Good progress was made and the momentum has been created to enable Bomet County Government continues on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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

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



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

18/12/2020

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

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

The strategic objectives are a 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 Bomet County's 2018-2022 CIDP are to:

1. Development of policies that prioritize economic opportunities to reduce poverty across the County
2. Enhance access to water for domestic use and for irrigation
3. Proper management of the County natural resources
4. Improve road network across the County by grading and murraming at least 20kms of roads per ward annually
5. Comprehensive town and urban plans that ensure cleanliness and efficient provision of services to the public
6. Enhance access to electricity and ensure that every part of Bomet County is connected to power
7. Develop a strong health system with improved maternal and child care services and enhanced drugs storage and distribution
8. Establishment of well-equipped modern learning ECD centres in every public primary school and creating an education fund to cater for unprivileged students in secondary schools as well as a revolving fund for students in tertiary institutions
9. Empowerment of youths, women and persons with disabilities
10. Enhance public participation to strengthen good governance, accountability and inclusivity

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Progress on attainment of Strategic development objectives

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

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

Department	Objective	Outcome	Indicator	Performance
Office of the Governor, Administration, ICT and Public Service	To improve work environment	Improved service delivery	% of office to completion and operational	In the FY 19/20, 15 Ward offices were 60% completion
			% of residential buildings completion	80% of completion of number of official residences
	To Improve disaster response and fire stations establishment	Improved Emergency Response	Number of fire engines acquired	In the FY 19/20, 1 Fire engine acquired
	To ensure effective and reliable communication	Improved communication and efficient service delivery	Number of offices with LAN installed	In the FY 19/20, five offices installed with LAN

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

Department	Objectives	Outcome	Indicator	Performance
Finance and Economic Planning	To improve tracking results	Enhanced evidence-based decision making	No of M&E reports prepared and disseminated	In the FY 19/20, A County Annual Progress

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			for FY 2019/2020	Report was prepared
	To strengthen M&E practice and culture	Strengthened M&E practice and culture	Number of sensitization meetings held	In the FY 19/20, Three sensitization meetings for M&E Champions held
	To improve policy formulation and planning	Improved development planning	Number of Annual Development planning Developed	In the FY 19/20, ADP for FY 2020/2021 formulated
	To prepare timely, realistic and accurate budget	Equitable resource allocation and implementation of the budget	% Level of compliance with budget deadlines and Absorption	In the FY 19/20, 100% compliance and 80% Absorption of the budget
	To strengthen financial Management	Prudency in financial management	Number of staff trained	In the FY 19/20, 250 staff members were trained
	To enhance revenue collection	Increased in Local Revenue Collected	Number of automated streams	In FY 19/20, 1 revenue system Installed

DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

Department	Objectives	Outcome	Indicator	Performance
AGRICULTURE, LIVESTOCK AND FISHERIES	To increase crops production and productivity	Improved cash crop production	Number of coffee nurseries established	19 coffee nurseries established

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			Number of tea buying centers supported	121 tea buying centers supported with construction materials
			Number of pulping machines purchased	7 hand pulping machines purchased
	To increase crops production and productivity	Enhanced household food security	Number of alternative food crops established/ varieties introduced	In FY 19/20, 3 varieties of beans 2 varieties of sweet potatoes 1 variety of maize introduced
		Increased farm income	Number of avocado, mango and banana seedlings purchased	In FY 19/20, Avocado 40,000 Mango 17,373 Bananas 2500 Seedlings purchased
		Adoption of modern farming technology	Number of greenhouses procured and installed	In FY 19/20, 10 greenhouses procured and installed
		Enhanced access to farm machinery services	Number of existing machines services	In FY 19/20, 2 existing machines were services
	To enhance livestock production, health, welfare and livestock and fisheries products quality	Increased milk volume marketed	Number of cooling plants/hubs established	In FY 19/20, 1 cooling plants/hubs established

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		Improved availability of quality feeds	Number of feed varieties introduced	In FY 19/20, 2 new varieties introduced; 175kg Brachiaria seed 1000kg Boma Rhodes
		Decreased animal disease incidence	No of dips constructed, renovated, supported with accuracies	In FY 19/20, 5-constructed 9- renovated 51-supported with accuracies
		Increased hygiene and trade in livestock products	Number of abattoirs constructed	In FY 19/20, 2 abattoirs constructed: Ndanai and Singorwet
		Increased in livestock trade	Number of livestock sales yards Constructed.	In the FY 19/20, 2 livestock sales yards Constructed: Kapsimotwo and Chebunyo

DEPARTMENT OF WATER AND ENVIRONMENT

Department	Objectives	Outcome	Indicator	Performance
WATER AND ENVIRONMENT	Provision of clean, adequate and reliable water in sufficient quantities to Bomet County residents	Increased supply of clean, safe and reliable water for domestic and industrial use	% increase of County residents accessing clean water	In FY 19/20, 12% increased of County residents accessing clean water
			Number of water supply projects augmented	In FY 19/20, Implementation of new Aonet water project continued. Kongotik &

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				Sigilai water projects initiated
			No of new springs protected	In FY 19/20, 10 New springs protected
			No of boreholes drilled and equipped	1 boreholes drilled and equipped
			No of small dams and water pans excavated and de-silted	20 small dams and water pans excavated and de-silted
			Number of design reports developed	In FY 19/20, 1 design reports developed
	To manage threats to environmental quality and integrity and conserve, manage and ensure sustainably used county's natural ecosystems	Clean and healthy environment for Bomet residents	Number of Prohibitory signposts installed in environmental hotspot areas	In FY 19/20, 41 Prohibitory signposts installed in environmental hotspot areas: Additional support from WWF
			Number of tree seedlings planted	In FY 19/20, 1,500,000 tree seedlings planted: Additional support from partners (KRCS, KFS & private firms,)
			Number of physical litter bins in place	In FY 19/20, 20 physical litter bins in place

DEPARTMENT OF MEDICAL SERVICES AND PUBLIC HEALTH

Department	Objectives	Outcome	Indicator	Performance
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MEDICAL SERVICES AND PUBLIC HEALTH	To facilitate the provision of accessible quality health services and establish a fully functional health system at all levels	Enhanced accessibility to quality health services	No. of specialized health services (MRI, CT SCAN. Ophthalmology, ICU)	In FY 19/20, 1 specialized health services (MRI, CT SCAN. Ophthalmology, ICU)
			Number of health facilities supplied with Pharmaceuticals and Non-pharms (including linen)	In FY 19/20, 142 health facilities supplied with Pharmaceuticals and Non-pharms (including linen)
			Number of hospitals providing mental health services	In FY 19/20, 1 hospitals providing mental health services
			Number of research and innovations	In FY 19/20, 1 research operation research on NCDs and innovations
			% increase in health facilities providing timely reports using DHIS	In FY 19/20, 100% in health facilities providing timely reports using DHIS
	To establish a functional PHC system and to institute mechanisms for disease burden reduction	Improved Primary Health Care (PHC) system	% reduction of cases of disease outbreak reduced	In FY 19/20, 10% Reduction in rabies cases, HIV/AIDs, Hepatitis, Malaria Challenge of COVID-19 Pandemic

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			% reduction cases of NCD reported	10 cases of NCD reported in the In FY 19/20
			No. of Hand washing facilities established	In FY 19/20, 1300 Hand washing facilities established: enhanced by COVID-19 counter-measures
			% reduction of under five children who are stunted	36% reduction of under five children who are stunted In FY 19/20
			% of reduction of children under five who are under weight	12% reduction of children under five who are underweight In FY 19/20
	To enhance access to reproductive health services	Enhanced reproductive health services	% increase of family planning use by married women of reproductive age (15-49years)	50% increase of family planning use by married women of reproductive age (15-49years) in FY 19/20
			Proportionate reduction in maternal mortality	200/100000 reduction in maternal mortality In FY 19/20
			Proportion of reduction in child mortality	In FY 19/20, 65/1000 reduction in child mortality
			Proportion of Infant Mortality Rate reduction	In FY 19/20, 30/1000 Infant Mortality Rate reduction
			% of children received pentavalent 3	In FY 19/20, 70% of children received

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				pentavalent 3
	To establish a fully functional health system at all levels	Effective and accessible health service delivery	No. of new health facilities constructed dispensaries and operational	In FY 19/20, 3 New health facilities constructed dispensaries and operational
			No. on-going health facilities completed	In FY 19/20, 9 on-going health facilities completed
			No. health facilities upgraded	In FY 19/20, 2 health facilities upgraded
			No. of health facilities supported with water tanks	In FY 19/20, 2 health facilities supported with water tanks

DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING

Department	Objectives	Outcome	Indicator	Performance
EDUCATION AND VOCATIONAL TRAINING	Provide Quality Education and increased access to ECDE services	Increased Enrolment and reduction in illiteracy level	No of ECDs constructed	In FY 19/20 44 New ECDs were constructed and completed
			No. of ECD centres with feeding programme	In FY 19/20 11 ECD centres with feeding programme were supported
			No. of needy children supported	In FY 19/20, 4924 needy children were supported
			No. of students in tertiary institution benefited from revolving fund	In FY 19/20, 2,774 students in tertiary institution benefited from revolving fund
	Provide Quality skilled training and increased	Increased Enrolment and skilled labour	No of trainees benefiting from tuition support	In FY 19/20,



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	access to VTC services			3373 of VTI trainees were supported
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DEPARTMENT OF LANDS, HOUSING AND URBAN PLANNING

Department	Objectives	Outcome	Indicator	Performance
LANDS, HOUSING AND URBAN PLANNING	To conduct and provide updated survey data information and services	Improved management of public land and quality service provision	Number of County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted	In FY 19/20, 30 County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted
			Number of County Human Settlement Services undertaken and operational	In FY 19/20, 4 County Human Settlement Services undertaken and operational
			No. of land parcels acquired	In FY 19/20, 10 land parcels were acquired
	To establish and support partnerships with relevant stakeholders in housing development and human settlement	Enhanced and sustainable partnerships for improved urban housing and human settlement	Number of Urban Market Development undertaken and operationalized	In FY 19/20, 3 Urban Market Development undertaken and operationalized
			Number of solid waste management system developed	In FY 19/20, 5 solid waste management system developed

DEPARTMENT OF ROADS PUBLIC WORKS AND TRANSPORT

Department	Objectives	Outcome	Indicator	Performance
ROADS PUBLIC WORKS AND TRANSPORT	To achieve an efficient, safe and quality road network	Improved trade, accessibility and enhanced connectivity	No. of Kms of roads constructed and maintained	In FY 19/20, 450km of roads constructed and maintained



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	for socio-economic development.			
	To build bridges and other public works with highest structural efficiency.	Improved trade, accessibility, enhanced connectivity and achievement of Quality Infrastructure	No of motorized bridges constructed and functional	In FY 19/20, 2 motorized bridges constructed and functional
			No. of foot bridges constructed	In FY 19/20, 1 foot bridges constructed
			No of culverts installed	In FY 19/20, 7 culverts were installed
			Functional Material Testing Lab, control room and offices.	In FY 19/20, 1 Functional Material Testing Lab, control room and offices in place
			No. Project designed and supervised.	In FY 19/20, 3 Projects were designed and supervised.
	To ensure efficient utilization of the county vehicles and minimize maintenance costs	Improved vehicle maintenance and fleet management.	No. Of Fleet management system acquired ,installed and operationalized	In FY 19/20 58 No. Of Fleet management system acquired ,installed and operationalized

DEPARTMENT OF TRADE, INDUSTRY AND TOURISM

Department	Objectives	Outcome	Indicator	Performance
TRADE, INDUSTRY	To promote the growth, development	Vibrant MSME Sector	No. of MSMEs trained	In FY 19/20, 100 MSMEs were trained

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AND TOURISM	and promotion of trade			
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/household with access to modern energy sources	No. of transformers maximized through new rural connections	In FY 19/20, 3 transformers were maximized through new rural connections
			No. of floodlights installed	In FY 19/20, 25 floodlights were installed
	To develop and promote tourism activities	Increased tourist activities	No. of sites developed	In FY 19/20 Improvement of Iria Maina carried out
	To Promote vibrant industrial activities	Industrialized County	No. of juakali sheds constructed and equipped	In FY 19/20, 2 juakali sheds were constructed and equipped
			No. of <i>jua kali</i> associations supported	In FY 19/20, 1 <i>jua kali</i> associations supported
	To promote investment opportunities in the county	Increased investment opportunities in the county	Number County Investment handbook developed	In FY 19/20, 1 County Investment handbook developed

DEPARTMENT OF GENDER, YOUTH, SPORTS AND SOCIAL SERVICES

Department	Objectives	Outcome	Indicator	Performance
Gender, Youth, Sports and Social Services	To improve living standards and reduce poverty levels in the county	Improved living standards and reduced poverty levels in the County	Number of women group trained on gender policy	In FY 19/20, 10 groups of women were trained on gender policy
			Number of CCIs and SNIs Supported	In FY 19/20, 20 CCIs and SNIs were Supported

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			Number of PWDs supported	In FY 19/20, 500 PWDs were supported
	To improve participation of youths in business and sports activities	Improved participation of youth in business and sports activities	Number of youths trained	In FY 19/20, 5000 youths were trained
			Number of athletes supported	In FY 19/20, 2000 athletes were supported
			Number of sporting facilities developed	In FY 19/20, 2 sporting facilities were developed
	To inculcate an informed, enlightened and culturally rich community	Informed enlightened and culturally rich community	Number of cultural centers set up	In FY 19/20, 2 cultural centers set up
			Number of libraries supported	In FY 19/20, 5 libraries supported

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

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

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

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

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

Goal 1: End poverty in all its forms everywhere;

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

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

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

The County intends to achieve these goals by:

- Ensuring equity distribution of the available resources and with emphasis on programmes and projects that have high impact on reducing poverty;
- Implementing procurement procedures and regulations taking into account youth and gender considerations;
- Proper planning and allocation of resources, promote policies that encourage entrepreneurship and job creation to stimulate sustainable economic growth; and Second County Integrated Development Plan, 2018-2022
- Strengthening partnership and resource mobilization strategies to address resource limitation.

2. Environmental performance

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

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

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

Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt biodiversity loss. A large percentage of the county is terrestrial with the biodiversity thereon facing threats due to land

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degradation as a result of increasing population. The county is committed to conserving and restoring the use of ecosystems such as forests, dryland and mountains.

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

3. Employee welfare

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

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

4. Market place practices-

The County government make its effort to:

- a) Responsible competition practice: This has been well articulated in the County Vision, where distribution of resource is done based on the number of Wards in the



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County. During the tendering and awarding process, it is always done in line with Public Procurement and Asset Disposal *Act*, 2015.

- b) Responsible Supply chain and supplier relations: The County maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices on time. This is done with no discrimination when it comes to payment
- c) Responsible marketing and advertisement- The County comply with ethical marketing practices. This has been done when new varieties of product are introduced to the market for the resident to subscribe
- d) Product stewardship. County has a mechanism in place to ensure that it safeguard consumer rights and interests. Public participation platform enables citizens endorsement of any product as well as evaluating the taste and preference of the product and thus provide feedback on the product's relevancy

5. Community Engagements-

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



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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance 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 15/07/2020 2020.



County Executive Committee Member – Finance

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BOMET 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 Bomet set out on pages 1 to 65, which comprise the statement of assets and liabilities as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and the statement of appropriation: recurrent and development combined 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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Bomet 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 Inaccuracies in Financial Statements

The financial statements contain the following inaccuracies:

- i. The statement of assets and liabilities as at 30 June, 2020 reflects accounts payable-deposits and retentions totalling Kshs.40,259,597 whereas Note 21A on bank balances reflects County deposits account bank balance totalling Kshs.109,575,065 resulting to an unexplained variance of Kshs.69,315,468.
- ii. The summary statement of appropriation: recurrent and development combined reflects actual exchequer releases balance totalling Kshs.5,033,489,400 whereas the statement of receipts and payments reflects Kshs.5,451,814,911 in respect to the account resulting to an unreconciled variance totalling Kshs.418,325,511.

- iii. The statement of cash flows reflects other adjustments totalling Kshs.40,259,595 that have not been referenced for explanation in the notes to the financial statements.

In view of these discrepancies the accuracy of the financial statements could not be confirmed.

2.0 Unsupported Balances

Several balances reflected in the financial statements are not sufficiently supported with records to confirm their occurrence, accuracy, completeness, propriety or validity:

2.0.1 Balances that Differ with their Supporting Schedules

Three accounts reflected in the statement of receipts and payments namely, Income from Profits and Dividends, Business Permit Income and Support to Bomet Water Company Limited reflect balances that differ from those computed in their respective supporting schedules presented for audit as follows:

Account	Amounts in Statement of Receipts and Payments (Kshs.)	Amount in Supporting Schedule (Kshs.)	Variance (Kshs.)
Income from Profits and Dividends	14,769,212	16,316,212	(1,547,000)
Business Permit Income	23,169,572	18,934,900	4,234,672
Support to Bomet Water Company	91,900,000	93,000,000	(1,100,000)

No explanation has been provided for the differences and as a result, the accuracy, validity and completeness of the balances could not be confirmed.

2.0.3 Compensation of Employees

The statement of receipts and payments reflects compensation of employees costs totalling Kshs.2,335,324,255, as further disclosed in Note 11 to the Financial Statements. Examination of records on the expenditure disclosed two large unconfirmed balances:

2.0.3.1 Salaries for Contract Employees

Included in the expenditure is Kshs.22,329,622 paid to twelve (12) officers denoted as contract employees. However, their respective contracts were not provided for audit review and as a result, the accuracy and propriety of the payments made to them as compensation, and the employees costs totalling Kshs.2,335,324,255, for the year under review, could not be confirmed.

2.0.3.2 Salaries Paid Outside the Prescribed Payroll

The statement of receipts and payments and Note 11 to the financial statements reflect compensation of employees expenditure totalling Kshs.2,335,324,255 for the

year under review. However, one thousand nine hundred and sixty (1960) employees with gross salaries totalling Kshs.642,233,467 were paid through a separate electronic payroll purchased by Management. No proper explanation was provided for the failure to use the Integrated Payroll and Personnel Data base (IPPD) system prescribed by The National Treasury for public entities. Further, audit review of monthly payrolls from the off-shelf software revealed that the payrolls lacked details of dates of appointment, date of birth, paying bank account, work station and date of retirement. As a result, the accuracy, completeness and validity of the compensation of employees payments totalling Kshs.2,335,324,255 could not be confirmed.

2.0.4 Use of Goods and Services

The statement of receipts and payments reflects use of goods and services payments totalling Kshs.1,012,387,021, as further disclosed in Note 12 to the financial statements. However, the following unsatisfactory matters were noted in relation to items included in the balance:

2.0.4.1 Variances Between Financial Statements and Ledger Balances

Several account balances reflected in the financial statements differ from the Integrated Financial Management Information Systems (IFMIS) trial balance as at 30 June, 2020 as shown in Appendix I to this report.

No explanation was provided by Management for the differences and as a result, the accuracy and completeness of the balances could not be confirmed.

2.0.4.2 Purchase of Specialized Materials

The specialised materials and services expenditure totalling Kshs.250,698,645 includes Kshs.32,147,875 spent on procurement of specialized materials. However, records to confirm receipt and issuance of the materials were not presented for audit.

2.0.4.3 Misclassified Expenditures

Audit review of expenditure ledgers revealed misclassifications of payments totalling Kshs.182,664,312, as shown in Appendix II.

In view of the misclassified expenditures, the use of goods and services expenditure totalling Kshs.1,012,387,021 for the year ended 30 June, 2020 is not fairly stated.

2.0.4.4 Repair and Maintenance of Motor Vehicles

Records on use of goods and services indicated that Kshs.24,267,787 was spent on routine maintenances of vehicles and other transport equipment. The payments totalling Kshs.4,728,150 were paid to various garages for the repairs of motor-vehicles. However, inspection reports on the vehicles repaired were not provided for audit review. Further, the defects were not recorded in the respective vehicle work tickets and log books as regulations require. In view of the omissions and missing records, the occurrence and propriety of the payments totalling Kshs.4,728,150 could not be confirmed.

2.0.4.5 Routine Maintenance of Other Assets

Payments for routine maintenance of other assets totalling Kshs.20,811,577 includes Kshs.14,407,624 not supported by pre and post repair inspection reports done by the Maintenance Unit. As a result, the occurrence, accuracy and propriety of the payments could not be confirmed.

2.0.4.6 Hire of Ambulances

Expenditure records indicated that Kshs.38,761,879 was spent on hire of ambulances for emergency medical services. However, procurement documents and schedules of rescue operations undertaken by the ambulances including pick-up and drop-off points and details on patients served, were not provided for audit review.

Consequently, the propriety of the payments totalling Kshs.38,761,879 spent on hire of ambulances and maintenance of vehicles and other assets could not be confirmed.

2.0.5 Transfer to Other Government Units

The statement of receipts and payments reflects transfers to other government entities totalling Kshs.1,004,635,448, as detailed in Note 14 to the financial statements. Included in the balance are cash transfers to health facilities totalling Kshs.199,284,563 out of which a sum of Kshs.10,680,195 was not accounted for by way of expenditure returns. Further, Kshs.90,353,894 of the cash transfers to health facilities was spent on procurement of COVID-19 medical equipment whose tender documents and stores ledgers were not provided for audit review.

In the circumstance, the accuracy and propriety of cash transfer payments to health facilities totalling Kshs.199,284,563 reported in the year under review could not be confirmed.

2.0.6 Grant to Vocational Training

The statement of receipts and payments reflects other grants and payments totalling Kshs.423,061,786, as further disclosed in Note 15 to the financial statements. Included in the balance are transfers for scholarships and other educational benefits totalling Kshs.86,362,263, out of which Kshs.62,704,156 was transferred to various polytechnics. However, expenditure returns confirming receipt and use of the funds by the polytechnics were not provided for audit. As a result, the accuracy and propriety of other grants and payments totalling Kshs.423,061,786 for the year ended 30 June, 2020 could not be confirmed.

2.0.7 Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets costs totalling Kshs.1,521,820,161 incurred in the year under review, and as further disclosed in Note 17 to the financial statements. The following unsatisfactory matters were however noted in regard to the expenditure:

2.0.7.1 Hire of Tippers

Included in the acquisition of assets costs are construction of road costs totalling Kshs.108,983,327 which in turn include Kshs.59,340,258 reportedly spent on hire of tippers and building of road culverts. However, review of County work plans and road works monitoring and evaluation reports, revealed that all roads maintained during the year under review were done under other contracts that were procured and paid for separately. Further, records on the hired tippers, including work plans and operational schedules, roads-maintained and work inspection reports were not provided for audit.

Consequently, the propriety of the expenditure totalling Kshs.59,340,258 on hire of tippers and on building of culverts services reported in the year under review could not be confirmed.

2.0.7.2 Misclassified Payments

Examination of sampled expenditures on acquisition of assets revealed various misclassified items totaling Kshs.86,402,117 as detailed out below:

Expenditure Description	Correct Account	Acquisition of Assets Account Charged	Amount Misclassified (Kshs.)
Hire of Tippers, Construction of Roads, Supply and Delivery of Pasture, Seedlings and Grow Bags	Various	Purchase of Buildings	10,509,950
Hire of Tippers and Construction of Buildings.	Various	Refurbishment of Buildings	17,649,033
Funds Transfer to Imprest Account, AIEs Transfers-No Sub-schedules	Various	Other Current Transfer Grants	58,243,134
Total			86,402,117

In view of the incorrect classification of these items, acquisition of assets costs totalling Kshs.1,521,820,161 reflected in the statement of receipts and payments are not fairly stated.

2.0.8 Bank Balances

The statement of assets and liabilities and Note 21 to the financial statements reflect bank balances totalling Kshs.609,118,026 as at 30 June, 2020, and as further reflected in Note 21 to the financial statements. However, bank balances in fourteen (14) bank accounts operated by the County Executive in commercial banks were not supported by certificates of bank balances, cash books and bank reconciliation statements. Further, the County Executive operated two (2) imprest bank accounts but authority granted by the County Treasury was not provided for audit and as a result it was not possible to confirm whether they were opened and ran in accordance with the law.

In the circumstance, the accuracy and fair statement of the reported bank balances totalling Kshs.609,118,026 as at 30 June, 2020 could not be confirmed.

2.0.9 Fixed Assets

The summary of fixed assets register at Annex 5 to the financial statements reflects assets with historical costs totalling of Kshs.5,855,848,723 as at 30 June, 2020.

However, verification of the assets acquired during the year under review indicated that these were not tagged, contrary to Section 136 of the Public Finance Management (County Governments) Regulations, 2015. The provision requires each Accounting Officer to maintain a register of all assets under his control. Further, ownership documents for land parcels valued at Kshs.49,717,599 were not provided for audit.

In view of the missing records, ownership by the County Executive of the land valued at Kshs.49,717,599 and the accuracy, fair statement of the assets totalling Kshs.5,855,848,723 as at 30 June, 2020 could not be confirmed.

2.0.10 Pending Bills

Note 18.1 of other important disclosures to the financial statements discloses pending accounts payables balances totalling Kshs.696,052,764 as at 30 June, 2020. However, the following anomalies were noted in relation to the balance:

- i. Records provided for audit indicated that the balance was arrived at after an upward adjustment by Kshs.207,670,598 to the previous balance on record totalling Kshs.488,382,166. However, minutes of the Pending Bills Committee meeting that approved the change were not provided for audit review. As a result, the validity and accuracy of the adjustment could not be confirmed.
- ii. The bills reflected in Annex 2 amounted to Kshs.622,834,065 and therefore differ by Kshs.73,218,699 from the sum of Kshs.696,052,764 reflected in the summary. Further, the disclosure at Annex 2 does not indicate aggregate payments made to the creditors as at 30 June, 2020.
- iii. Included in the pending bills totalling Kshs.125,629,006 paid in the year under review are payments totalling Kshs.105,199,699 for motor vehicle spare parts and hire of road works vehicles, hospitality expenses and software costs. However, these expenditures were not supported with records on user requisitions and receipt and use of the goods and services procured.
- iv. The special report of the Auditor-General dated 15 March, 2019 on pending bills referenced KK/AUD/OAG/JCT/000269 reflected pending bills totalling Kshs.1,190,167,877 as at 30 June, 2018 which differed from the pending bills balance brought forward totalling Kshs.366,764,128 in the financial statements for the year under review.
- v. Contracts valued at Kshs.23,485,095 described as terminated, and Kshs.120,951,610 with no description of work done, have been included in the pending bills balance.

In view of these issues, the accuracy, validity and completeness and valuation of the pending accounts payable balance totalling Kshs.696,052,764 as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

1.1. Revenue Budget

The summary statement of appropriation: recurrent and development combined reflects budgeted revenue and actual receipts on comparable basis totalling Kshs.7,512,699,158 and Kshs.6,711,538, 419 respectively, resulting in a revenue shortfall of Kshs.801,160,739 or 11% of the budget. The shortfall mainly resulted from undisbursed exchequer releases and proceeds from foreign grants/development partners budgeted for the year.

1.2. Expenditure Budget

The summary statement of appropriation: recurrent and development combined reflects actual expenditure totalling Kshs.6,366,194,972 against the realized budget totalling Kshs.6,711,538,419 resulting to under-expenditure of Kshs.345,343,447. Management attributed the under-expenditure to the shortfall in revenue and delay in passing of the Division of Revenue Bill at the Senate.

This shortfall in revenue and the under-expenditure constrained implementation of projects and delivery of goods and services planned to benefit the residents of Bomet County.

2.0 Prior Year Issues

The audit report for the previous year had highlighted several issues on the financial statements for the year and on lawfulness and effectiveness in use of resources. Annex 9 of Other Important Disclosures contains Management's report on progress made in following-up on auditor recommendations on the matters. The report indicates that all of the issues have been resolved but does explain their manner of resolution.

The actual status of the issues shall be confirmed after they are deliberated upon by the Legislature.

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 Unsatisfactory Implementation of Projects

The Project Implementation Status Report as at 30 June, 2020 disclosed 463 projects with contract sums totalling Kshs.2,252,267,254 at different stages of execution as detailed out below:

Project Status	Count	Contract Sum (Kshs.)
Completed Projects	330	1,247,858,731
Incomplete/Ongoing/Stalled	104	930,425,117
Contract Terminated	1	1,562,126
Not Started	28	72,421,281
Total	463	2,252,267,255

The table indicates one hundred and four (104) projects with contracted sums totalling Kshs.930,425,117 or 41% of the portfolio were either incomplete, were ongoing or had stalled. Consequently, the residents were yet to receive the public services that were to be provided through the projects.

Physical verification of thirty-four (34) sampled projects contracted at an aggregate sum of Kshs.332,580,838 revealed several unsatisfactory issues on their implementation, as highlighted in **Appendix III** to this report.

The issues included irregular procurement of works, low quality and delayed completion of works, unauthorized variations of project scope and materials as well as stalling and abandonment of some projects. As a result of the anomalies, the residents of Bomet County may not receive value for money on the projects worth Kshs.332,580,838.

2.0 Irregular Expenditure

Examination of expenditure records disclosed several instances that payments for goods and services were made in disregard to laws and regulations, as explained in the following paragraphs:

2.01 Payments to Council of Governors

Examination of expenditure records indicated that payments totalling Kshs.8,864,851 were made to the Council of Governors in the year under review, ostensibly to help the Council meet some of its operational expenses.

However, Section 37 of the Inter-Governmental Relations Act, 2012 provides that all operational expenses of the Council shall be met from the budget of the National Government.

Therefore, the payments totalling Kshs.8,864,851 were irregular.

2.02 Payments for Fuel and Lubricants

Expenditure records further indicated that Kshs.12,327,412 was paid to various fuel suppliers in advance. The payments were made contrary to Section 146 of the Public Procurement and Asset Disposal Act, 2015 which provides that, contracts for works, goods or services may only be paid for after they are executed and approved by the Accounting Officer. In addition, the respective tender documents, supply contracts, fuel registers, detailed orders and work tickets were not provided for audit and as a result, the validity of the procurement process and propriety in supply and use of the fuel valued at Kshs.12,327,412 could not be confirmed.

To the extent, the Management is in breach of the law.

2.0.3 Payments Made Outside IFMIS

Examination of imprest records indicated that Kshs.90,099,635 was reportedly spent on public participation activities funded through imprests issued to various officers. This was contrary to Regulation 82(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 and Paragraph 6.7.6 (v) of the County Financial Accounting and Reporting Manual both of which prohibit payments to be made out of petty cash should not exceed Kshs.10,000 per item in financial year.

To the extent, the Management breached the law on management of cash expenditures.

3.0 Lack of Sufficient Disclosure on Managed Medical Equipment Contract

Included in specialized materials and services costs totalling Kshs.250,698,645 is Kshs.95,744,680 being payment towards annual leased medical equipment supplied by the National Government. However, although the equipment was in use, the lease agreement detailing the scope of the programme including equipment types, costs, specifications and quantities were not provided for audit review.

Further, the equipment was not included in the County Government's assets records and consequently, accounting for their use and custody was inadequate.

In view of the insufficient disclosures on the managed medical equipment contract, it was not possible to confirm whether value for money was obtained from payments totalling Kshs.95,744,680 made in respect to the contract in the year under review.

4.0 Non-Compliance with Law on Establishment of Emergency Funds

The County Executive established the Bomet County Disaster and Emergency Fund through the Bomet County Disaster and Emergency Management Act, 2014. The Act provides that the Fund should be managed by the County Disaster Council.

However, the provision is contrary to Section 111(1) of the Public Finance Management Act, 2012 which provides that a County Emergency Fund should be administered by the County Executive Committee Member for Finance in accordance with the framework and criteria approved by the County Assembly.

Therefore in establishing the operational structure of Fund, Management may have breached the law.

5.0 Weaknesses in Revenue Collection Systems

Audit review of the revenue management system and records disclosed the following weaknesses that may be hampering the County Executive from attaining its revenue collection goals:

5.01 Inefficient Revenue Collection Software

The County Executive in May, 2019 contracted a software provider to supply a revenue collection solution for a period of three (3) years. Installation and implementation fees totalling Kshs.45,356,203 were paid in the first year. Annual maintenance fees totalling Kshs.6,803,430 were to be paid in the second and third years. However, upon installation, the software was not integrated with the Integrated Financial Management Information System (IFMIS) and (LAIFOMS) and Integrated Payroll and Personnel Database (IPPD) as provided for in Paragraph 2.1.11 of the contract agreement

Further, expenditure records indicated that the average cost of implementing and operating the software each year was Kshs.19,654,355. However, analysis of financial statements for the years it has been in use revealed that revenues collected through the software averaged Kshs.23,748,742 each year. Therefore, purchase of the software may have been a bad investment given its initial costs totalling Kshs.45,356,203 and outflow of cash totalling Kshs.19,654,355 it causes every year. As a result, the County may not have obtained value for money by procuring the software.

5.02 Un-Updated Land Valuation Roll

Included in county own-generated receipts are land rates receipts totalling Kshs.44,776,748 reported under other property income. However, the valuation roll used to bill the plot owners has not been updated for several years to reflect the appreciating land values. Management explained that a new roll had been finalized but had not been prepared for use. Consequently, the County property rates and income realized in the year under review were not optimal and may have resulted in under-collection of revenue.

5.03 Long Outstanding Land Rates

Examination of land records disclosed arrears of revenue totalling Kshs.252,260,438. However, there was no evidence of any concerted efforts having been made by Management to enforce the collections as provided for under Section 63(1) of Public Finance Management (County Governments) Regulations, 2015.

In addition, the collector of revenue did not provide satisfactory reasons for the failure to collect the arrears by making a report to the County Executive Committee Member of Finance and Economic Planning as provided for in Section 63(2) of the Regulations.

5.04 Failure to Prepare Statement of Receipts and Arrears of Revenue

According to Section 165(1) and 165 (2)(b) of the Public Finance Management Act, 2012, at the end of each financial year, each Receiver of Revenue is required to prepare a statement in respect of revenue collected, received, recovered and arrears during the year.

However, Management did not prepare the statement for the year under review and are therefore in breach of the law.

6.0 Failure to Comply with One-Third Basic Salary Rule

Examination of the payroll for July, 2019 revealed that net salaries for forty-eight (48) employees were less than one-third of their basic pay contrary to Section 19(3) of the Employment Act, 2007. The provision requires the total amount of all deductions which may be made by an employer from the wages of his employee at any one time not to exceed two-thirds of basic pay.

Therefore, Management was in breach of the law and, in addition, exposed the officers to the risk of pecuniary embarrassment.

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, and 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 overall governance were not effective.

Basis for Conclusion

1.0 Lack of Risk Management Policy

Contrary to Section 158 of the County Governments Regulations, 2015, (1), the County Executive did not have in place a documented risk management policy for identifying, measuring and mitigating operational and other risks that the County Executive may face. The law requires the Accounting Officer to ensure that the County Government develops a system of risk management and internal control that builds robust business operations.

In the circumstance, Management lacks objective means to manage operational and other risks in an effective way.

2.0 Lack of Asset Management Policy

Review of the internal controls system indicated that Management had not established an asset management policy to guide acquisition, maintenance and replacement of fixed assets. As a result, the risk of ineffective investment in, and use of the assets, was high.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to 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.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional 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 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2021

Appendix I

Differences Between Financial Statement and Ledger Balances

Component		Financial Statements Balance (Kshs.)	IFMIS Trial Balance (Kshs.)	Variance (Kshs.)
1.	Bank Balances	609,118,026	(8,158,111,206)	8,767,229,232
2.	Exchequer Releases	5,451,814,911	0	5,451,814,911
3.	Proceeds from Domestic and Foreign Grants	156,322,688	0	156,322,688
4.	Transfers from Other Government Entities	146,667,000	0	146,667,000
5.	County Own Generated Receipts	201,510,614	0	201,510,614
6.	Returned CRF Issues	755,223,206	0	755,223,206
7.	Social Security Benefits	33,617,878	10,194,660	23,423,218
8.	Other Payments	34,876,223	36,163,223	(1,287,000)
9.	Other Grants and Transfers	423,061,786	66,009,485	357,052,301
10.	Finance Costs, including Loan Interest	472,200	127,961,164	(127,488,964)
11.	Transfers to Other Government Units	1,004,635,448	682,002,512	322,632,936
12.	Accounts receivables – Outstanding Imprests	0	735,152,956	(735,152,956)
13.	Use of Goods and Services	1,012,387,021	830,050,149	182,336,872
14.	Acquisition of Assets	1,521,820,161	1,298,225,837	223,594,324
15.	Compensation of Employees	2,335,324,255	2,358,709,990	(23,385,735)
16.	Cash Balances	0	5,868,824,677	(5,868,824,677)
17.	Accounts Payables – Deposits and Retentions	40,259,597	22,120,908,698	(22,080,649,101)

Appendix II

Misclassified Expenditures

Expenditure Description		Correct Vote	Vote Charged	Amount (Kshs.)
1.	Transfer to Imprest Account- purchase of printers, uniforms, fuel, repairs, telephone services, printing and advertising services.	Various	Domestic Travel	69,509,121
2.	Transfer to imprest account -payment for hospitality services, car wash machines and water tanks, meal allowances payment for purchase of business cards.	Various	Training Expenses	25,096,135
3.	Transfer to imprest account- purchase of software, office expenses and domestic travel, accommodation and subsistence allowance and facilitation of undescribed public function.	Various	Other Operating Expenses	88,059,056
Total				182,664,312

Appendix III

Project Verification Status

	Project/Program Name	Contract Price (Kshs.)	Expenditure to Date (Kshs.)	Estimated Work to Completion	Observations Made
1.	Bomet East Sub County/Ward Headquarters	12,300,242	-	30%	<ul style="list-style-type: none"> Introduced bricks for partitions instead of the prescribed stones. Poor alignment of walling Stalled at the ring beam level.
2.	Sotik Sub County Headquarters	4,667,987	-	60%	Stalled and seemingly abandoned - no contractor on site.
3.	Chemagel Ward Office 2013/2014	5,193,668	-	30%	Stalled. Abandoned after roofing. Finishing works not done.
4.	Kipsonoi Ward Office 2016/2017	7,294,130	-	95%	The compound was bushy and the project seemed abandoned. External drainage works and landscaping not done. Fencing not done and Septic tank incomplete, toilet 60% complete.
5.	Rongena/Manaret Ward Office 2013/2014	5,059,355	-	50%	Stalled and abandoned after roofing. Contractor not on site. Finishing works not done.
6.	Ndanai/Abosi Ward Office 2013/2014	5,058,402	-	80%	Stalled. Abandoned at roofing Level. Contractor not on site. Finishing works half-way done.
7.	Chebunyo Ward Office	7,083,000	771,639	60%	Stalled and abandoned after roofing. Finishing works and landscaping works not done. Contractor not on site.
8.	Kong'asis Ward Office	6,897,810	-	50%	Stalled and abandoned after roofing.
9.	Nyangores Ward Office	7,042,921	-	35%	Stalled and abandoned after floor slab and walling. The wall was leaning and looked like it could collapse.
10.	Siongiroi Ward Office	6,607,731	5,304,731	80%	Ceiling not painted. External toilets appeared like they could cave-in. No lighting and no gutters installed. Verandas not tiled.
11.	Chesoan Ward Office 2013/2014	4,404,548	-	30%	Stalled after beam was built. No finishing works. No land ownership documents.

	Project/Program Name	Contract Price (Kshs.)	Expenditure to Date (Kshs.)	Estimated Work to Completion	Observations Made
					Abandoned after ring partitioning done with bricks instead of hard stones.
12.	Kembu Ward Office	4,287,701	-	65%	No eaves boarding. Keying not painted black. No waterproof material installed on the scating. PVC ceiling installed instead of prescribed chipboard. The PVC ceiling was falling off. No gutters installed. Tile works had no corner bars. Windows installed required repairs. Plumbing works poorly done. Too steep ramps outside and inside the building. Kitchen not installed. Electric conduits installed but no wiring done.
13.	Chemamer Ward Office CGB/ADM/CMR/0 12/14/15	6,897,806	2,439,193	30%	Works commencement date was 13 July, 2015, contract duration six months. Award of contract was made on 6 June, 2015. All finishing works not done.
14.	Kiprerres Ward Office CGB/ADM/006/20 17/18	5,084,700	6,285,500	95%	Wiring and plumbing works not done. Contract varied up by Kshs.1,200,800. No variation report - validity of the variation could not be confirmed. Contractor not on site and no ongoing work.
15.	Mogogosiek Ward Office 2013/2014	6,992,861	-	50%	Stalled and abandoned after roofing and fixing of windows. Contractor not on site. Finishing works not done
16.	CDG Training and Capacity Building Centre	12,500,000	-	0%	Was not started due to limited budget. No letter of contract termination.
17.	Construction of Siomo-Targambei Bridge	9,627,704	3,500,420		Contractor not on site. Only pillars constructed. Road not opened on both sides. The project appeared to have stalled.

	Project/Program Name	Contract Price (Kshs.)	Expenditure to Date (Kshs.)	Estimated Work to Completion	Observations Made
18.	Maternity Ward at Kipsonoi Health Center 2013/2014	15,000,000			Project started by NGCDF Konoin 2013. Taken over by County Government hereafter. 1 Stalled and abandoned for seven years. No Project file
19.	Maternity Ward - Chebago Health Center 2014/2015.	3,322,791			Stalled and abandoned at after floor. Slab and four courses were done.
20.	SOT Technical Institute Borehole.	2,057,336			Complete but did not yield any water. No feasibility study done before drilling. No report on review of boreholes drilled earlier in the locality.
21	Various Water Projects	83,042,096			Most of the pipeline extensions were constructed on private land making it difficult to confirm its length. No agreement with land owners. Boreholes drilled failed to yield water. Lack of land ownership documents. No water supplied to the Community.
22.	Rehabilitation of Itare (Mogogosiek-Kapletundo-Kaplong) Water Supply Pipeline	66,241,770			The Project was incomplete. No contract timelines.
23.	Kanyongoro-Chemelet Pipeline Extensions	3,992,478			The Pipeline was constructed on private land. It was not connected to the water intake hence no water to the Community. The certificate of completion was not provided though the contractor had been paid in full contract amount.
24.	Construction of Slaughter House at Kapcharareny Trading Centre	3,161,641	2,055,250		The Local Service Order (LSO) was issued on 12 th June, 2019 and the duration of the contract was 3 months. The expected date of completion was September, 2019. However, the project

	Project/Program Name	Contract Price (Kshs.)	Expenditure to Date (Kshs.)	Estimated Work to Completion	Observations Made
					had not been completed as at November, 2020 - 14 months delay. The NEMA clearance certificate was not provided. The project had stalled and the contractor was not on site. No land ownership documents. No access road to the project. Further, the procurement process and implementation of the project was not supported with public participation minutes, advertisement for open tender, contract agreement and inspection certificates.
25.	Completion of Fresh Produce Pack House at Youth Farmers Trading Center	13,467,752	10,095,178 (75%) of the Contract Price		The project was yet to be completed 10 months after its expected date of completion. Contractor was not on site no authority to extend the contract period. The project has been marked X by NCA due to non-compliance with building regulations. No details of take over from the first contractor.
26.	Construction of Milk Processing Plant at Chebunyo Tender No. CGB/AGRI/MKT/0 04/2018/19	13,467,752			No advertisement for a competitive tender. The contract agreement was dated 14 June, 2018 while the award of contract was dated 15 May 2019 and the LSO 22 May, 2019. Therefore the agreement was signed nine (9) months before the award of the tender. Contractor took 118 days to start the works. Contract start date Indicated as 19 September, 2020 1 st Certificate payment of Kshs.4,106,984(46%) without certificate of work done. No File to confirm the status of the project.

	Project/Program Name	Contract Price (Kshs.)	Expenditure to Date (Kshs.)	Estimated Work to Completion	Observations Made
					National Environment Management Authority (NEMA) and National Construction Authority (NCA) clearance certificate were not provided for audit. The contractor was not on site.
27.	Construction ECD Classroom	1,649,192		Complete	The building is poorly done- the floor and the blackboard exhibited cracks.
28.	Construction of ECD classroom Luluzik Primary School.	284,235		Ongoing	Project is incomplete. No Bills of Quantities (BQs), the work has been done at roofing level and the contractor was not on site.
29.	Construction (ECD) Classroom at Ndabibi Primary School.	1,047,000		Complete	Complete but not put to use.
30.	Construction of Jua Kali Shade at Mogogosiek Market Centre Commencement date: April, 2019 Tender No.CGB/TETII/00 2/2018-2019.	4,363,108	4,363,108		Complete but not put to use. Washrooms incomplete
31.	Kembu Jua kali Shade, Kembu Ward Tender No. CGB/TETII/001/20 19/20 Commencement Date: May, 2020	4,483,121	3,766,304		Project not labelled. Washrooms not complete. The Jua kali shade was complete but had not been put to use.
	Total	332,580,838			


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


7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	5,451,814,911	6,275,540,426
Proceeds from Domestic and Foreign Grants	2	156,322,688	156,252,849
Transfers from Other Government Entities	3	146,667,000	4,178,339
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	201,510,614	211,712,644
Returned CRF issues	10	755,223,206	1,064,227,340
TOTAL RECEIPTS		6,711,538,419	7,711,911,598
PAYMENTS			
Compensation of Employees	11	2,335,324,255	2,325,135,474
Use of goods and services	12	1,012,387,021	1,310,389,880
Subsidies	13	-	-
Transfers to Other Government Units	14	1,004,635,448	1,103,332,667
Other grants and transfers	15	423,061,786	430,049,451
Social Security Benefits	16	33,617,878	144,947,117
Acquisition of Assets	17	1,521,820,161	1,688,252,750
Finance Costs, including Loan Interest	18	472,200	442,953
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	34,876,223	11,976,600
TOTAL PAYMENTS		6,366,194,973	7,014,526,892
SURPLUS/DEFICIT		345,343,445	697,384,706

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 18/12 2020 and signed by:


 Chief Officer
 Name: Milca Omondi
18/12/2020



 Head of Treasury
 Name: Kenneth Koed
 ICPAK Member Number: 9256
18/12/2020


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

7.2. STATEMENT OF ASSETS AND LIABILITIES

		2019-2020	2018-2019
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	609,118,026	1,020,097,785
Cash Balances	21B	-	1,960
Total Cash and cash equivalent		609,118,026	1,020,099,745
Accounts receivables – Outstanding Imprests	22	-	2,984,410
TOTAL FINANCIAL ASSETS		609,118,026	978,738,190
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	40,259,597	44,345,965
NET FINANCIAL ASSETS		568,858,429	978,738,190
REPRESENTED BY			
Fund balance b/fwd	24	223,514,984	281,353,484
Prior year adjustments	25	-	-
Surplus/Deficit for the year		345,343,445	697,384,706
NET FINANCIAL POSITION		568,858,429	978,738,190

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 18/12/2020 and signed by:


 Chief Officer
 Name: Milca chepkoech
18/12/2020


 Head of Treasury
 Name: Kenneth Koech
 ICPAK Member Number: 9256
18/12/2020

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


7.3. STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
	No tes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	5,451,814,911	6,275,540,426
Proceeds from Domestic and Foreign Grants	2	156,322,688	156,252,849
Transfers from Other Government Entities	3	146,667,000	4,178,339
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	201,510,614	211,712,644
Returned CRF issues	10	755,223,206	1,064,227,340
Payments for operating expenses			
Compensation of Employees	11	-2,335,324,255	-2,325,135,474
Use of goods and services	12	-1,012,387,021	-1,310,389,880
Subsidies	13	-	-
Transfers to Other Government Units	14	-1,004,635,448	-1,271,230,918
Other grants and transfers	15	-423,061,786	-262,151,200
Social Security Benefits	16	-33,617,878	-144,947,117
Finance Costs, including Loan Interest	18	-472,200	-442,953
Other Payments	20	-34,876,223	-11,976,600
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	26	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	-	-
Other Adjustments		40,259,595	41,361,555
Net cash flow from operating activities		1,907,423,203	2,426,999,011
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	-1,521,820,161	-1,688,252,750
Net cash flows from Investing Activities		-1,521,820,161	-1,688,252,750
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		385,603,042	738,746,261


BOMET COUNTY GOVERNMENT
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Cash and cash equivalents at BEGINNING of the year	21	223,514,984	281,353,484
Cash and cash equivalents at END of the year	24	609,118,026	1,020,099,745

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 18/12/2020 and signed by:



 Chief Officer
 Name: Milca chepkoech
18/12/2020



 Head of Treasury
 Name: Kenneth Koach
 ICPAK Member Number 9256
18/12/2020

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

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Equitable Share (Exchequer releases)	5,507,100,000	-	5,507,100,000	5,033,489,400	473,610,600	91%
Transfers from National Government Entities	-	115,000,000	115,000,000	115,197,000	(197,000)	100%
Proceeds from Foreign Grants/Development Partners	555,870,099	(165,523,916)	390,346,183	48,183,356	342,162,827	12%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Conditional Additional Allocations to County Governments	206,503,250	201,915,219	408,418,469	401,612,155	6,806,314	98%
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	0%
Fuel Levy Allocation	156,322,688	27,318,138	183,640,826	156,322,688	27,318,138	85%
County Own Generated Revenues	275,922,277	(75,000,000)	200,922,277	201,510,614	(588,337)	102%
Unspent Funds	385,900,000	321,371,403	707,271,403	755,223,206	(47,951,803)	100%
Total	7,087,618,314	425,080,844	7,512,699,158	6,711,538,419	801,160,739	89%
PAYMENTS						

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Employees						
Use of goods and services	1,325,854,000	-	1,325,854,000	1,012,387,021	313,466,979	74%
Subsidies	206,390	-	206,390	-	206,390	0%
Transfers to Other Government Units	1,153,247,082	-	1,153,247,082	1,004,635,448	148,611,634	95%
Other grants and transfers	304,789,161	200,000,000	504,789,161	423,061,786	81,727,375	91%
Social Security Benefits	60,000,000	-	60,000,000	33,617,878	26,382,122	90%
Acquisition of Assets	1,960,371,337	(44,119,156)	1,916,252,181	1,521,820,161	394,432,020	83%
Finance Costs, including Loan Interest	210,000	-	210,000	472,200	(262,200)	225%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	123,301,792	-	123,301,792	34,876,223	88,425,569	83%
TOTAL	7,087,618,314	425,080,844	7,512,699,158	6,366,194,972	1,146,504,185	88%
SURPLUS/(DEFICIT)	-	-	-	345,343,447	(345,343,447)	

(a) Under realisation of proceeds from the exchequer (equitable share) is as a result of undispersed allocation of ksh 473,610,600 by the National Treasury

(b) There was under estimation on funds that would be brought forward in FY 2018/2019 while making budget estimates for FY 2019/2020

(c) Salaries were paid on time since there was vote on account in place and hence not affected by stalemate between the senate and the national assembly on division on revenue bill

(d) Low absorption rate on acquisition of assets was as a result of delays in passing of division of revenue bill by the senate and the national assembly. This resulted in delays in approval of county budget resulting to delays in project implementation.

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

The entity financial statements were approved on 18/12 2020 and signed by:

[Signature]
Chief Officer
Name: Milcah Rono
18/12/2020

[Signature]
Head of Treasury Accounts
Name: Vanneth Kereh
ICPAK Member Number 9256
18/12/2020

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

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,623,621,862	-	4,068,421,862	3,610,489,400	3,623,621,862	89%
Transfers from National Government Entities	-	-	115,000,000	115,197,000	-	100%
Proceeds from Foreign Grants/Development Partners	423,955,205	-	258,431,289	48,183,356	423,955,205	19%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Conditional Additional Allocations to County Governments	206,503,250	-	408,418,469	401,612,155	206,503,250	98%
Fuel Levy Allocation	-	-	27,318,138	-	-	0%
County Own Generated Receipts	125,922,277	-	190,922,277	192,510,614	125,922,277	101%
Returned CRF issues	30,700,000	-	507,271,403	708,320,051	30,700,000	140%
TOTAL	4,410,702,594	-	5,575,783,438	4,934,468,568	4,410,702,594	79%
PAYMENTS						
Compensation of Employees	2,159,638,552	-	2,428,838,552	2,335,324,255	2,159,638,552	96%




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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Use of goods and services	1,325,854,000	-	1,225,854,000	1,012,387,021	1,325,854,000	83%
Subsidies	206,390	-	206,390	-	206,390	0%
Transfers to Other Government Units	242,597,666	-	1,092,583,543	1,004,635,448	242,597,666	92%
Other grants and transfers	304,789,161	-	504,789,161	423,061,786	304,789,161	84%
Social Security Benefits	60,000,000	-	60,000,000	33,617,878	60,000,000	56%
Acquisition of Assets	194,105,033	-	140,000,000	-	194,105,033	0%
Finance Costs, including Loan Interest	210,000	-	210,000	472,200	210,000	225%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	123,301,792	-	123,301,792	34,876,223	123,301,792	28%
TOTAL	4,410,702,594	-	5,575,783,437	34,876,223	123,301,792	79%
SURPLUS/(DEFICIT)				4,845,474,811	4,410,702,594	


a). Salaries were paid on time since there was vote on account in place and hence not affected by stalemate between the senate and the national assembly on division on revenue bill

BOMET COUNTY GOVERNMENT
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The entity financial statements were approved on 18/12 2020 and signed by:



Chief Officer
Name: Mitcah Rono
18/12/2020



Head of Treasury Accounts
Name: Kenneth Koech
ICPAK Member Number: 9256
18/12/2020

BOMET COUNTY GOVERNMENT
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For the year ended June 30, 2020

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
RECEIPTS						
Equitable Share (Exchequer releases)	1,883,478,138		1,438,678,138	1,423,000,000	15,678,138	99%
Transfers from National Government Entities			-	-	-	0%
Proceeds from Foreign Grants/Development Partners	131,914,894		131,914,894	-	131,914,894	0%
Proceeds from Domestic Borrowings			-		-	0%
Proceeds from Foreign Borrowings			-		-	0%
Proceeds from Sale of Assets			-		-	0%
Conditional Additional Allocations to County Governments	-		-	-	-	0%
Conditional Allocation to Level 5 Hospitals			-		-	0%


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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Fuel Levy Allocation	156,322,688		156,322,688	156,322,688	-	100%
County Own Generated Revenues	150,000,000		10,000,000	9,000,000	1,000,000	90%
Unspent Funds	355,200,000		200,000,000	192,510,614.00	7,489,386	96%
TOTAL	2,676,915,720	-	1,936,915,720	1,730,166,696	206,749,024	89%
PAYMENTS						
Compensation of Employees	-		-	-	-	0%
Use of goods and services	-		100,000,000	-	100,000,000	0%
Interest payments	-		-	-	-	0%
Subsidies	-		-	-	-	0%
Transfers to Other Government Entities	910,649,416		60,663,539	-	37,816,544	38%
Other grants and transfers	-		-	-	-	0%
Social Security Benefits	-		-	-	-	0%
Acquisition of Assets	1,766,266,304		1,776,252,181	1,521,820,161	72,668,074	96%
Finance Costs	-		-	-	-	0%
TOTAL	2,676,915,720	-	1,936,915,720	1,521,820,161	210,484,618	89%

a). Low absorption rate on acquisition of assets was as a result of delays in passing of division of revenue bill by the senate and the national assembly. This resulted in delays in approval of county budget resulting to delays in project implementation

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

The entity financial statements were approved on 18/12/20 2020 and signed by:


Chief Officer
Name: Nicholas Rono
18/12/2020


Head of Treasury Accounts
Name: Kenneth Kereh
ICPAK Member Number: 18/12/2020 9256

BOMET COUNTY GOVERNMENT
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7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
101004760		Policy, Planning & General Administrative Services	3,502,255,460.00	3,078,499,013.80	423,756,446.20
	101014760	Policy, Planning & General Administrative Services	3,502,255,460.00	3,078,499,013.80	423,756,446.20
102004760		Fisheries Development and Management	900,000.00	500,000.00	400,000.00
	102014760	Promotion of fish farming	900,000.00	500,000.00	400,000.00
103004760		Environment Management & Protection	17,500,000.00	16,547,836.95	952,163.05
	103014760	Environment Management	17,500,000.00	16,547,836.95	952,163.05
105004760		Crop Development and Management	49,716,549.00	29,417,147.85	20,299,401.15
	105044760	Agricultural Engineering Services	21,416,549.00	10,016,397.85	11,400,151.15
	105054760	Cash Crop Development	28,300,000.00	19,400,750.00	8,899,250.00
106004760		Agribusiness Development & Marketing	65,794,252.00	45,586,521.65	20,207,730.35
	106014760	Policy Development	1,250,000.00	750,000.00	500,000.00



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	106024760	Promotion of cooperative movement and training	14,600,000.00	7,461,885.00	7,138,115.00
	106044760	Business Development & Marketing	10,000,000.00	10,000,000.00	0
	106074760		39,944,252.00	27,374,636.65	12,569,615.35
107004760		Livestock Development & Management	71,304,680.00	7,417,840.00	63,886,840.00
	107054760	Livestock & Fisheries Development	1,700,000.00	2,297,500.00	-597,500.00
	107064760	Veterinary services Development	69,604,680.00	5,120,340.00	64,484,340.00
109004760		Land Policy and Planning	16,637,100.00	17,385,900.00	-748,800.00
	109034760		0	0	0
	109044760	Land Use Planning and Management	16,637,100.00	17,385,900.00	-748,800.00
111004760		Urban Development	36,693,598.00	21,449,571.25	15,244,026.75
	111054760	Urban Infrastructure and Market Development	36,693,598.00	21,449,571.25	15,244,026.75
120004760		Kenya Climate Smart Agricultural Programme	220,200,000.00	155,459,412.55	64,740,587.45
	120014760	Kenya Climate Smart Agricultural Programme	220,200,000.00	155,459,412.55	64,740,587.45
131004760			240,000,000.00	23,820,315.00	216,179,685.00



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	131014760	Irrigation development services	240,000,000.00	23,820,315.00	216,179,685.00
201004760		Roads Construction and Maintenance	705,367,310.00	581,298,051.15	124,069,258.85
	201014760	Design and construction of roads	521,726,484.00	446,034,091.15	75,692,392.85
	201024760	Routine maintenance of Roads	183,640,826.00	135,263,960.00	48,376,866.00
202004760		Bridges and Culverts	81,681,003.00	70,633,242.40	11,047,760.60
	202044760	Bridges and Culverts	81,681,003.00	70,633,242.40	11,047,760.60
204004760		Energy Development	42,951,458.00	35,556,871.55	7,394,586.45
	204024760	Low Cost Energy Services	42,951,458.00	35,556,871.55	7,394,586.45
301004760		Tourism Development	9,708,367.00	4,758,873.75	4,949,493.25
	301054760	Tourism Development and Promotion	9,708,367.00	4,758,873.75	4,949,493.25
303004760		Trade Development	9,282,281.00	13,030,888.10	-3,748,607.10
	303074760	Domestic and International Trade Development	9,282,281.00	13,030,888.10	-3,748,607.10
	303084760	Entrepreneurial and Management Training Services	0	0	0
304004760		Industrial Development	17,000,000.00	13,700,533.90	3,299,466.10
	304074760	Industrial Development and Support	17,000,000.00	13,700,533.90	3,299,466.10
401004760		Policy and Administration	152,818,750.00	146,085,337.00	6,733,413.00

BOMET COUNTY GOVERNMENT
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	401024760	Support to health facilities(11.6M/month)	152,818,750.00	146,085,337.00	6,733,413.00
402004760		Preventive and Promotive Health Services	1,500,000.00	0	1,500,000.00
	402014760	Health promotion: Nutrition interventions	1,500,000.00	0	1,500,000.00
403004760		Curative Health Services	368,571,247.00	322,499,765.05	46,071,481.95
	403024760	Pharms,non-pharms;reagents,linen	316,118,920.00	271,024,111.00	45,094,809.00
	403034760	Equipping health facilities ? biomedical equipment	11,660,690.00	11,501,690.00	159,000.00
	403044760	Referral services	40,791,637.00	38,761,879.40	2,029,757.60
502004760		Early Childhood Development and Education	5,293,379.00	2,343,378.55	2,950,000.45
	502074760	Educational Infrastructure	5,293,379.00	2,343,378.55	2,950,000.45
506004760			39,627,608.00	28,880,066.70	10,747,541.30
	506024760	Accreditation and Quality Assurance	39,627,608.00	28,881,866.70	10,745,741.30
507004760			3,140,370.00	2,269,000.00	871,370.00
	507014760	Talent Development Services	3,140,370.00	2,269,000.00	871,370.00
508004760			34,300,000.00	27,034,184.30	7,265,815.70

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	508014760	Social Facilities Development	34,300,000.00	27,034,184.30	7,265,815.70
702004760		Finance Management	305,203,543.00	251,810,129.65	53,393,413.35
	702044760	Management of Public Financial Resources	305,203,543.00	251,814,229.65	53,389,313.35
707004760		General Administratives Services	396,131,428.00	344,430,707.45	51,700,720.55
	707014760	General Administrative Services	396,131,428.00	344,430,707.45	51,700,720.55
708004760		Administrative Services	42,745,650.00	29,946,923.60	12,798,726.40
	708014760	ICT and Information Services	42,745,650.00	29,946,923.60	12,798,726.40
710004760		Legislation and Oversight service	369,228,253.00	330,031,705.00	39,196,548.00
	710014760	Oversight Services	119,867,225.00	85,030,583.00	34,836,642.00
	710024760	Legislation Services	249,361,028.00	245,001,122.00	4,359,906.00
901004760		Water Service Provision	5,000,000.00	1,025,850.00	3,974,150.00
	901024760	Irrigation	5,000,000.00	1,025,850.00	3,974,150.00
908004760		Culture	2,000,000.00	0	2,000,000.00
	908024760	Development and promotion of culture	2,000,000.00	0	2,000,000.00
912004760			49,262,452.00	37,925,227.00	11,337,225.00
	912034760	Youth Support Services	49,262,452.00	37,925,227.00	11,337,225.00
1001004760			37,001,737.00	28,942,738.00	8,058,999.00
	1001024760	Nutrition Interventions	33,756,737.00	28,417,738.00	5,338,999.00



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	1001034760	Community Health and Special Programs	3,245,000.00	525,000.00	2,720,000.00
1003004760			511,922,471.00	407,517,265.80	104,405,205.20
	1003014760	Development of Water Supplies	511,922,471.00	407,517,265.80	104,405,205.20
			7,512,699,158	6,366,194,973	1,145,404,186

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 Bomet 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.

**BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The amount of undrawn external assistance for the year is detailed in the notes

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.

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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 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 auditee includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay



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directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs **109,575,065.45** compared to KShs **44,345,965** in prior period as indicated on note 21A. There were no other restrictions on cash during the year

8. Accounts Receivable

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

9. 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.

10. 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.



BOMET COUNTY GOVERNMENT
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11. 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 *Bomet County* at the end of the year. Pending bill form a first charge to

the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

12. Contingent Liabilities

A contingent liability is:

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

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

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

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

**BOMET COUNTY GOVERNMENT
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Contingent Assets

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

14. 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. Bomet county Government 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 **16th May, 2019** for the period 1st July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of Bomet County actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. 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.

17. 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.

BOMET COUNTY GOVERNMENT
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18. 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.



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NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	958,235,400	296,730,000
Total Exchequer Releases for quarter 2	1,060,311,478	1,625,916,282
Total Exchequer Releases for quarter 3	1,111,869,733	1,841,240,666
Total Exchequer Releases for quarter 4	2,321,398,299	2,511,653,478
Total	5,451,814,910	6,275,540,426

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:

1A. Equitable share

Equitable share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	958,235,400	296,730,000
Total Equitable Share for quarter 2	991,278,000	1,542,996,000
Total Equitable Share for quarter 3	1,073,884,500	1,632,015,000
Total Equitable Share for quarter 4	2,010,091,500	2,462,859,000
Total	5,033,489,400	5,934,600,000

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	38,459,565	39,311,306
World Bank – THUSCP	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	30,000,000	-
Youth Polytechnic support grant	47,388,298	48,794,478
Abolishment of user fees in health centres and dispensaries	16,713,356	-
Kenya Urban Support Programme	129,199,579	209,534,800
Agriculture Sector Development Support Project (ASDSP)	11,458,275	7,458,275
Kenya Climate Smart Agriculture Project (KCSAP)	145,106,438	35,841,567
Total	418,325,511	340,940,426

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 – 2019
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)	-	-		
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government	-	-		
(Insert name of donor)	-	-	-	-
Road maintenance fuel levy	-	-	156,322,688	156,252,849
Total			156,322,688	156,252,849

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers from Central government entities		
Doctors, Nurses, Clinical Officers and Other Health Officers Allowances (Ministry of Health)	31,470,000	
COVID 19 Grants	115,197,000	-
conditional allocation for compensation		4,178,339
for user fees foregone		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	146,667,000	4,178,339

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
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	-	-



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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

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

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-



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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
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	KShs
Interest received	-	-
Profits and Dividends	14,769,212	18,348,308
Rent	1,717,090	1,374,800
Plan approvals	-	-
Property Income	44,776,748	43,623,939
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	4,924,240	6,279,087
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	326,515	696,947
Receipts from Voluntary transfers other than grants	-	-
Business permits	23,169,572	44,620,802
Cess	-	-
Poll rates	-	-
Plot rents	3,379,527	2,429,094
Local levies	383,322	1,265,972
Administrative services fees	-	-
County's natural resources	-	-
Sales of County assets	-	-
Lease / rental of council's Infrastructure assets	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-

BOMET COUNTY GOVERNMENT
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	2019 - 2020	2018 - 2019
Market/trade Centre fee	4,012,935	4,533,357
Vehicle parking fees	11,363,830	9,869,682
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	-	-
Public health services	2,022,520	2,712,549
Public health facilities operations	89,317,778	73,940,808
Environment & conservancy Administration	-	-
Slaughterhouses administration	1,347,325	2,017,299
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	-	-
Total	201,510,614	211,712,644

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account	299,566,018.00	222,108,385.96
Development account	3,864,277	842,118,954.44
Deposit account	451,792,911	-
Total	755,223,206	1,064,227,340

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	1,286,883,770	1,547,931,639
Basic wages of temporary employees	48,565,671	571,900
Personal allowances paid as part of salary	955,602,877	776,631,935
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	44,271,937	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,335,324,255	2,325,135,474

12. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	25,618,743	21,124,479
Communication, supplies and services	4,608,150	5,473,186
Domestic travel and subsistence	286,426,932.50	471,315,682
Foreign travel and subsistence	9,462,017.65	36,101,449
Printing, advertising and information supplies & services	27,477,398	57,900,066
Rentals of produced assets	40,592,120	46,198,512
Training expenses	45,289,551	64,887,083
Hospitality supplies and services	64,928,088	54,897,123
Insurance costs	9,329,870	5,043,554
Specialized materials and services	250,698,645	222,880,169
Office and general supplies and services	27,632,483	23,210,438
Other operating expenses	125,596,981	188,509,009
Routine maintenance – vehicles and other transport equipment	24,267,787	45,810,476
Fuel oil and lubricants	49,646,678	44,396,292
Routine maintenance – other assets	20,811,577	22,642,362
Total	1,012,387,021	1,310,389,880



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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
(insert name)	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers to County Government entities		
Support to Bomet water company	91,900,000	98,300,000
County assembly	707,246,000	657,433,000
Cooperative societies	6,204,885	81,110,385
Cash transfer to health facilities	199,284,563	179,515,975.00
Transfers to education facilities	-	86,973,306.85
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
Transfer to xxx	-	-
TOTAL	1,004,635,448	1,103,332,667



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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. OTHER GRANTS AND PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	86,362,263	45,334,944
Emergency relief and refugee assistance	15,262,505	154,630
Other current transfer grants	273,763,649	185,221,481
Mortgage		30,420,000
Kusp	47,673,369	168,918,396
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	423,061,786	430,049,451

16. SOCIAL SECURITY BENEFITS

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	10,194,660	29,831,797
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	23,423,218	115,115,320
Total	33,617,878	144,947,117

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	123,349,766	183,025,150
Refurbishment of Buildings	43,093,206	2,099,547
Construction of Roads	108,983,327	610,475,843
Construction and Civil Works	114,912,719	109,736,795
Overhaul and Refurbishment of Construction and Civil Works	986,226,646	559,754,010
Purchase of Vehicles and Other Transport Equipment	49,417,409	73,520,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	90,600	3,370,682
Purchase of Office Furniture and General Equipment	6,403,037	32,054,852
Purchase of ICT Equipment	17,506,621	23,181,736
Purchase of Specialized Plant, Equipment and Machinery	51,241,978	55,858,788
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	3,583,700	10,486,441
Research, Studies, Project Preparation, Design & Supervision	1,985,900	22,665,097
Rehabilitation of Civil Works	15,025,252	1,888,810
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	135,000
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	1,521,820,161	1,688,252,750
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,521,820,161	1,688,252,750

BOMET COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Bank charges	472,200	442,953
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	472,200	442,953

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

	2019 - 2020	2018 - 2019
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. OTHER PAYMENTS

	2019 - 2020	2018 – 2019
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	34,876,223	11,976,600
Other payments	-	-
	34,876,223	11,976,600

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2019-2020	2018 – 2019
				Kshs	KShs
Central Bank of Kenya, Recurrent Account no.1000171049				46,447.05	299,566,018
Central Bank of Kenya, Development Account no.1000170964				2,884,584.15	3,864,277
Central Bank of Kenya, Revenue Account no.1000171545				94,792,223.50	451,792,911
Central Bank of Kenya, Fuel levy Account no.1000268379				51,821,372.30	6,595,374
Central Bank of Kenya, Universal Health Care Account no.1000335769				7,273,650.00	12,440,867
<i>Central Bank of Kenya, covid 19 Account no: 1000455055</i>					
<i>Central Bank of Kenya, Bomet AGRI SE DEV SU PR IIAC no.1000368907</i>				11,458,275.00	



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Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758				-	-
<i>Central Bank of Kenya, Bomet County devolutio su pr II Account no.1000428357</i>				30,000,000.00	
Central Bank of Kenya, Bomet County urban institutional Grant Account no.1000385747				-	-
Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919				5,457,332.80	21,108,666
Central Bank of Kenya, Bomet County Deposit Account no.1000368907				109,575,065.45	44,345,965
Central Bank of Kenya, Bomet county vilage politechnic Account no.1000367997				7,397.00	37,959,737
Co-operative Bank Imprest Account no. 01141356757900					82,379
Urban Development Grants Equity bank account no.0278947148				175,207,965.41	141,785,991
KCB Bank Bomet County Revenue Collection Account-1143078756				593,070.69	322,150
<i>Bomet municipality urban institutional</i>				26,050,618.80	

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<i>grant a/c no:</i> 1220278947204					
Equity imprest account 1220276190741				630.10	
<i>BOMET KENYA</i> <i>CLIMATE SMART</i> <i>AGRICULTURAL</i> <i>PROJECT A/C NO:</i> 12224249518				80,428,114.46	
Bomet County Administration Account	172453001				3,522.00
Bomet County Agribusiness and Cooperative Dept	171614001				201.05
Bomet County CDG Revenue A/C	174645001				14,860.00
Bomet County Street Lighting Project	171724				214,866.77
<i>Bomet County</i> <i>ASDSP 1235875563</i>				13,521,279.00	-
Total				609,118,025.71	1,020,097,785

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E FINANCIAL STATEMENTS (CONTINUED)

21B. CASH IN HAND

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency	-	1,960
Cash in Hand – Held in foreign currency	-	-
Total	-	1,960

Cash in hand should also be analysed as follows:

	2019 - 2020	2018 - 2019
	KShs	KShs
County treasury	-	1,960
Location 2	-	-
Location 3	-	-
Total	-	1,960

[Provide cash count certificates for each]

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	-	2,984,410
Clearance accounts	-	-
Total	-	2,984,410

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		KShs	KShs	KShs
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		-	-	-

23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits	40,259,597	44,345,965
Retention monies	-	-
Total	40,259,597	44,345,965

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	223,514,984	281,353,484
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	223,514,984	281,353,484

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

26. CHANGES IN RECEIVABLES

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	94,517,499.50	-
Imprest surrendered during the Year (C)	94,517,499.50	-
Net changes in account receivables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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18.1. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2018/2019	Adjustment of debt confirmed by pending bills committee	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs		Kshs	Kshs	Kshs
Construction of buildings	89,728,813	50,806,594	280,439,710	32,893,645.76	298,352,658.54
Construction of civil works	10,139,602	5,741,285	226,891,500	3,717,072.20	228,915,712.32
Supply of goods	146,356,003	82,870,260	54,664,080	53,652,582.22	83,881,757.83
Supply of services	120,539,710	68,252,459	60,838,775	44,188,598.82	84,902,635.31
Total	366,764,128	207,670,598	622,834,065	134,451,899	696,052,764.00

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

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4. External Assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance – loans		-	-
Undrawn external assistance – grants		-	-
Total		-	-

c. Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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d. Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

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

Classification by Source

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-

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International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

6. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

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

Related party transactions

	FY 2019/2020	FY 2018/2019
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BOMET COUNTY GOVERNMENT
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	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
Transfers to related parties		
Transfer to the County Assembly	707,246,000	657,433,000
Transfers to other County Government Entities	199,284,563	404,751,106
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	57,821,096
Transfers to County Water Service Providers	91,900,000	98,300,000
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	998,430,563	1,218,305,202.00
Transfers from related parties		
Transfers from the Exchequer	5,033,489,400	5,934,600,000
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government (Insert any other transfers received)	-	-
Total Transfers from related parties	5,033,489,400	5,934,600,000

7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

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

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

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

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Name of Bank, Account No. & currency	Amount in bank account currency *	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
KCB Bank Bomet County Revenue Collection Account- 1143078756	-	-	14,860.00	322,150.34
Total			14,860.00	322,150.34

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

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. 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 (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0. Exchequer Receipts	Included in total exchequer receipts amounting to Kshs.5,397,032,597 deposited in the County Revenue Fund bank account number 1000171545 held at Central Bank of Kenya is an amount of Kshs.420,384,000 being funds received on 3 July 2018	A receipt of Kshs.420,384,000 was included in the Financial statement under review though it was received after 30 th June, 2018. This was done in compliance with the advice of the national treasury via circular no.AG/4/16/2 Vol 2 (90	David Kikwai Chief officer – Finance	Resolved	9 th September 2020

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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)
2. Unsupported payments	The statement of receipts and payments for the year ended 30 th June 2018 reflects payments totaling Kshs 939,223,116 and Kshs 684,076,569 in respect of expenditure on use of goods and services and acquisition of assets respectively. However, included in these amounts are payments totaling Kshs 233,474,812 under various sub-items which were not supported by payment vouchers and other documentary evidence such as contracts and completion certificates	The vouchers and other supportive documents that were missing during the time of audit have been retrieved and are available. This was occasioned by shifting of documents while relocating from one office to the other. The schedule of the missing documents together with their vouchers have been availed for audit verification	David Kikwai Chief officer – Finance	Resolved	9 th September 2020



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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>3. Payments made outside IFMIS</p>	<p>During the year under review, the county executive made payments amounting to Ksh 162,420,395 outside IFMIS</p>	<p>The payments in question are transacted/ transferred through IFMIS as lumpsum to a commercial bank account held by the county and related transactions are accounted through the manual cash book and properly supported vouchers and not outside IFMIS. This was occasioned by the unique transactions whereby the payees because of lack of the necessary details required to be created in IFMIS such as those for acquisition of lands, public participation and the conditions required by the donors such as world bank to</p>	<p>David Kikwai Chief officer – Finance</p>	<p>Resolved</p>	<p>9th September 2020</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)
		operate a commercial bank account. However, other than conditions from the donors, proper measures have been put in place to ensure all payments are done in IFMIS.			
4. Pending accounts payables (Bills)	Disclosed at Annex 2 to the financial statements are pending bills totaling Kshs 296,240,147 out of which an amount of Ksh 267,757,052 has not been supported by authentic and verifiable source documents and schedules clearly indicating type of supply, contracted amount, amount paid to date and outstanding balance as at the end of the year. As a result, the validity and accuracy of the pending bills	The county executive had an outstanding pending bill amounting to Kshs 296,240,147 for goods and services procured but not paid at the end the financial year 2017/18. A detailed schedule and Supportive documents have been availed for audit verification	David Kikwai Chief officer – Finance	Resolved	9 th September 2020

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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>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES 1. Budget performance 1.1 Revenue collection</p>	<p>balance of kshs 296,24014 cannot be fully confirmed.</p> <p>In the year under review, the county executive collected revenue totaling Kshs 181,675,343 compared to Kshs 234,230,199 in 2016/17 financial year. the budgeted amount against the actual collection are analyzed below. There was pervasive negative trend between the budgeted receipts and actual receipts in 2017/18, implying that the revenue targets were not met in the year under review. Significant deviations between budgeted receipts and actual receipts occurred under other local levies</p>	<p>It is true that it appears that there was decline in collection of local revenues in some revenue streams. In the previous financial year there was Ad valorem disbursement, one off disbursement of Kshs 67,015,009 for that financial year which was accounted as local revenue which was not local revenue per se. The actual local revenue for that financial year less ad valorem was Kshs 167,215,190 which is less than</p>	<p>David Kikwai Chief officer – Finance</p>	<p>Resolved</p>	<p>9th September 2020</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)
	(77.54%), plot rent (53.74%) and market fees (49.1%). No satisfactory explanation has been provided for apparent ineffectiveness in the collection of revenue.	the collection of the financial year under review.			
1.2. Budgeted expenditure versus actual expenditure	Bomet county executive had budgeted to spend Kshs 6,241,908,699 but incurred a total expenditure of Kshs 4,995,666,680 resulting in under expenditure of Kshs 1,246,242,019 or 20% of the budget. An analysis of the budget performance revealed that the county executive spend Kshs 874,025,470 or 18% of the total budget on development and kshs 4,121,641,210 or 82% on recurrent. This is contrary to section 107(2)(b) of the PFM Act, 2012 which requires a	It is true that there was underutilization on development during the year under review. This was occasioned by prolonged rains during the construction of roads. These roads could not be completed during the financial year and crossed over to the subsequent financial year. The roads department had a lion share in our development budget and thus the reason for the	David Kikwai Chief officer – Finance	Resolved	9 th September 2020

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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>minimum of 30% of the total budget be allocated to the development.</p> <p>The budget allocation for acquisition of assets of Kshs 1,524,392,489 under the development vote was under-spent by Ksh 930,432,954 or 61%</p> <p>The budget performance under recurrent vote in 2017/18 is detailed below</p> <p>The general trend of under- expenditure both development and recurrent votes is an indication that the residents of Bomet county did not receive fully effective and efficient service delivery during the year 2017/18</p>	<p>unspent balances at the close of the financial year under review</p>	<p>David Kikwai Chief officer – Finance</p>		<p>9th September 2020</p>
<p>2. Construction of Lounge and office</p>	<p>The County Executive of Bomet awarded a contract of Kshs.52,000,000 to Lions Company Limited for building</p>	<p>The payment of Kshs 8,856,984 form part of variations to the contract. The minutes and</p>	<p>David kikwai chief officer – finance</p>	<p>Resolved</p>	<p>9th September 2020</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)
	the Governors Lounge and office. However, examination of the payment vouchers revealed that Kshs.8,856,984. was paid to the contractor after variations of the contract. Minutes of the committee and letter from the contractor initiating the variations were not provided for audit review and verification, implying the payment may have been unlawful.	request from the contractor are available for audit verification. Minutes and request letter from the contractor have been availed for audit verification			
1. Procurement of Batch Pasteurizers	The county Executive of Bomet paid Desley Holdings Kshs.2,430,000 vide payment Voucher No.4126 on 27 th June 2018, for the supply of three batch pasteurizers for onward donation to three cooperative societies namely: Kimbilio Daima Sacco, Chepchas	The supplier delivered all the pasteurizers and the dispensers as per the orders given to the supplier for Kimbilio Daima cooperative society in Kimulot ward, Chepchas cooperative in Chepchas ward and KapKap	David kikwai chief officer – finance	Resolved	9 th September 2020

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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>Cooperative Society and Kapkap Cooperative. An audit inspection of these equipment at the above named societies premises revealed the following; The batch pasteurizer delivered to Kimbilio Daima Sacco and the milk dispenser donated to Chepchabas cooperative society have never been utilized and are currently lying disused. Deslay Holdings delivered one batch pasteurizer and two milk dispensers as opposed to the three batch pasteurizers ordered in Local Purchase Order no.003297. The batch pasteurizer was delivered to Kimbilio Daima Sacco, while the two milk dispensers were delivered to</p>	<p>cooperative in Boito ward. It is imperative to note that the cooperative societies where the dispensers and the batch pasteurizers were taken are tea growing areas in Konoin sub-county and therefore there is an acute shortage of milk to be dispensed at the milk stations. During the period under audit review the societies were still sourcing for milk from the dairy cooperative societies in Bomet Central, Sotik and Chepalungu sub counties where dairy farming is the main source of livelihood. As per the current dairy board regulations that</p>			

BOMET COUNTY GOVERNMENT
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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>Chepchabas Cooperative Society and Kapkap Cooperative. No explanation has been provided for this. No explanations have been provided for the above anomalies. As a result, the county and cooperatives may not receive value for money from the expenditure of Kshs.2,430,000</p>	<p>prohibits transportation of unpasteurized milk, it was discussed by a committee that two batch pasteurizers shall be issued to Balek cooperative society and marinyin cooperative society so that provide steady supply of milk to chepchabas, kapkap and kimbilio daima cooperative societies.</p> <p>It is noted that during the audit verification exercise the batch pasteurizers in Balek and marinyin cooperative societies were not taken into account. The minute resolution and the acknowledgement letters have been</p>			

**BOMET COUNTY GOVERNMENT
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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: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
		availed for audit verification			

CECM, County Treasury



Sign.....
 Date..... 8/13/2020

BOMET COUNTY GOVERNMENT
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers-Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	958,235,400	-	-	-	958,235,400
Exchequer Releases for quarter 2	991,278,000	-	-	69,033,478	1,060,311,478
Exchequer Releases for quarter 3	1,073,884,500	4,332,809	-	37,985,233	1,111,869,733
Exchequer Releases for quarter 4	2,010,091,500	34,126,56	-	311,306,799	2,321,398,299
Total	5,033,489,400	38,459,565	-	418,325,510	5,451,814,910

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2017/2018	Comments
Savvycrest engineering limited	3,825,738.00	23rd Jan 2020	-	3,825,738.00	-	Works for excavation for Chebole water pan
J And Soy holdings limited	3,885,592.00	24-Feb-20	2,555,625.00	1,329,967.00	-	Works for Chemisimkut water pan
Kenva enterprises limited	3,805,863.60	4th March 2020	-	3,805,863.60	-	Works for Kembu water pan
Keloirian construction and supplies limited	3,976,665.00	13-Mar-20	-	3,976,665.00	-	Works for Kamureito water project - Mosop-Kaptulwa line
Tulivian africa limited	1,207,915.00	13th Mar 2020	-	1,207,915.00	-	Works for Kyogong-Kapsimbiri pipeline extension
Maeli And Family General Supplies Limited	3,981,869.00	16th Mar 2020	-	3,981,869.00	-	Works for excavation of Taragonik water pan
Smartways technologies	300,006.00	15th March 2020	-	300,006.00	-	Works for protection of Chebomakermoi spring
Brilanko investment limited	298,950.00	19-Mar-20	-	298,950.00	-	Works for protection of Sosur spring
Bots engineering works limited	949,830.00	27-Mar-20	-	949,830.00	-	Works for Itare water supply - Kapsiratet pipeline

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Bots engineering works limited	944,625.00	27-Mar-20	-	944,625.00	-	Works for Lugumek pipeline extension
Smooth engineering construction company limited	249,992.00	30th March 2020	-	249,992.00	-	Works for protection of Kipsarwet spring
Pulsemax enterprises limited	291,850.00	30th March 2020	-	291,850.00	-	Works for protection of Koibosaram spring
Builden construction limited	249,032.50	31-Mar-20	-	249,032.50	-	Works for protection of Sonogut spring
Low and Suns E A limited	5,610,780.00	16th Mar 2020	-	5,610,780.00	-	Works for Masese-Mugango pipeline extension
Resilient Contractors Limited	1,105,863.00	15th April 2020	-	1,105,863.00	-	Works for Chebunyo civil works
Serein construction limited	917,092.00	19th April 2020	-	917,092.00	-	Works for Marinyin intake sump and gravity line
Savvycrest engineering limited	3,723,280.00	27-Apr-20	-	3,723,280.00	-	Works for Aonet fencing and soil erosion protection works
Belcom investment limited	317,712.50	27-Apr-20	-	317,712.50	-	Works for protection of Kabomoo spring
Baraki international limited	66,471,370.00	08-May-20	46,229,600.00	20,241,770.00	-	Works for rehabilitation of Itare-Mogogosiek-Kapletundo line
Visrom company ltd	7,472,388.00	08-May-20	-	7,472,388.00	-	Works for Rorok rising main- Kaptebwet water supply



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Zecno Limited	1,139,952.00	12th May 2020	-	1,139,952.00	-	Works for Kamenwo pipeline extension
Creptia agribusiness solutions and suppliers limited	2,498,000.00	12th May 2020	-	2,498,000.00	-	Works for supply, install, test and commission of a pumpset for Sogoet water project
Skyscent emporium limited	1,641,427.00	15-May-20	-	1,641,427.00	-	Works for Kimaya pipeline extension
Transwift investment limited	1,097,470.00	15-May-20	-	1,097,470.00	-	Works for Chepturkana village pipeline extension
Jeckprhems limited	1,840,500.00	15th May 2020	-	1,840,500.00	-	Works for Kapsimotwo/Kapng'etuny pipeline extension
xtra smart ltd	421,000.00	27-04-2020	-	421,000.00	-	lanscaping chepngaina nursery
Walcko Traders Ltd	493,584.00	21st Feb 2020	-	493,584.00	-	supply of fabricated litter bins
Garden hardware (K) limited	727,600.00	15th May 2020	-	727,600.00	-	Supply and delivery of 17 pcs 5,000 litres Plastic water tanks
Liwis limited	1,123,210.00	15th May 2020	-	1,123,210.00	-	Works for Kugunoi pipeline extension
Gilvid limited	3,354,200.45	21st May 2020	-	3,354,200.45	-	Works for excavation of Mugenyi water pan
laalet limited	1,796,531.00	15th May 2017	1,227,041.00	569,490.00	-	Tinet water project
Equal squares logistics limited	1,150,070.90	22-May-20	-	1,150,070.90	-	Works for Mogoget pipeline extension

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Babsah Agencies Limited	1,296,440.00	12th June 2020	-	1,296,440.00	-	Works for Kyogong pipeline extension to Kyogong high school
Highway service station	339,000.00		-	339,000.00	-	fuel and lubricants
AMACO insurance ltd	150,000.00	29th June 2020	-	150,000.00	-	motor vehicle insurance cover
Kwasisi Building	1,200,000.00		-	1,200,000.00	-	office space rent
Bomet savannah enterprises limited	3,833,500.00	16th June 2020	-	3,833,500.00	-	Works for Kiromwok-Sach Angwan pipeline extension
KWASISI BUILDING	2,400,000.00		-	2,400,000.00		office space rent
Admo enterprises ltd	4,103,000.00	14th Jan 2019	-	4,103,000.00		Works for Chesoen pipeline Extension
kislin jana ltd	3,660,107.00	14-Feb-19	-	3,660,107.00		works for kapleleito - kaptebwet pipeline extension
jakonett ltd			-	2,300,000.00		works for Kyogong rising main
kebrin ltd			-	1,700,000.00		Aonet water project
melaru ventures ltd			-	540,000.00		works for Molinga
hydrotech ltd			-	2,000,000.00		supply of plastic water tanks
4.SIMRONN ZERO ONE GENERAL ENTERPRISE	507,920.00	19/20		507,920.00		
5.MELCOTICH LIMITED	522,359.00	19/20		522,359.00		

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6.KEBRIN LIMITED	517,956.10	18/19		517,956.10		
7.KOSISIT GENERAL CONTRSRUCTION &SUPPLIES LTD	501,198.00	19/20		501,198.00		
8.LIFRAN LIMITED	507,862.10	19/20		507,862.10		
9.TURBINE DEVELOPERS LTD	495,224.00	19/20		495,224.00		
10.WESKO KOMEME BUILDERS & CONTRACTORS LTD	511,124.30	19/20		511,124.30		
11.FREMACH HOLDINGS LTD	510,838.80	19/20		510,838.80		
12.Princetech International Limited	512,718.55	19/20		512,718.55		
13.Savvycrest Engineering Limited	522,735.30	19/20		522,735.30		
14.Serein Construction Limited	520,654.70	19/20		520,654.70		
15.Jeckprhems Limited	510,238.37	19/20		510,238.37		

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16.SMARTWAYS TECHNOLOGIES LTD	2,711,233.00	19/20		2,711,233.00		
17.CHONGWO INVESTMENTS CO LTD	859,003.60	18/19		859,003.60		
18.BISYMERK GENERAL SUPPLIES	848,170.00	18/19		848,170.00		
19.TRANSWIFT INVESTMENT LTD	830,000.00	18/19		830,000.00		
20.DOMINANT INVESTMENTS	1,324,798.00	19/20		1,324,798.00		
21.SINAT STRATEGIC LILITED	503,590.00	19/20		503,590.00		
22.Aces and Lights Co Ltd	1,344,936.48	19/20		1,344,936.48		
23.ROHYGEN HOLDINGS LTD	848,679.20	18/19		848,679.20		
24.TILOLWET COMPANY LTD	854,080.00	18/19		854,080.00		
25.VIVSKY KENYA LTD	802,230.00	19/20		802,230.00		
26.BRATTNYJOY	499,920.80	19/20		499,920.80		

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SOLUTIONS LTD					
27.THE STAR	274,022.00	16/17		274,022.00	
28.Bellion Engineering Co Ltd	799,200.00	19/20		799,200.00	
29.SKYSCENT EMPORIUM LTD	450,020.00	19/20		450,020.00	
30.BRYLAN COMPANY LTD.	1,053,835.00	19/20		1,053,835.00	
Sub Total.	2,577,077.00			2,303,055.00	
31.MEKIT VENTURES LTD	270,204.38	19/20		270,204.38	
32.FEPAX CONSTRUCTION AND INSTALLATION LTD	1,470,625.00	19/20		1,470,625.00	
33.INVIGORATE STRATEGIES LTD	1,008,000.00	17/18		1,008,000.00	
34.Noeh Holdings Limited	520,000.00	19/20		399,121.00	
35.Duplex Engineers (1997) Limited	762,667.52	19/20		1,084,166.16	
36.FEPAX CONSTRUCTION AND	1,208,916.15	19/20		548,000.00	

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INSTALLATION LTD						
37.TWIGGS RESTAURANT HOLDINGS LTD	398,250.00	19/20		1,100,029.20		
Sub Total.	5,638,663.05			4,872,145.74		
Lyncent Ventures	920,000.00	14/12/2017	774,331.00	145,669.00		CONSTRUCTION OF SEBETET ECD CLASSROOM
Temurens Company Ltd	994,204.60	2017-2018	594,349.20	430,600.00		CONSTRUCTION OF KIPAJIT ECD CLASSROOM
Advance Energy and Power Solutions	1,450,000.00	15/5/2018	915,911.08	534,088.92		CONSTRUCTION OF NGENENET ECD CLASSROOM AND PIT LATRINE
Biosal Link Ltd	908,715.00	2017-2018	422,211.00	486,504.00		CONSTRUCTION OF KESABITA ECD CLASSROOM
Santian Company Ltd	1,350,000.00	25/5/2018	819,791.80	530,208.20		CONSTRUCTION OF KAMPIT ECD CLASSROOM AND PIT LATRINE
Julemy Company Ltd	1,400,860.70	19/4/2018	634,111.40	766,749.30		CONSTRUCTION OF KIPTENDEN ECD CLASSROOM AND PIT LATRINE
Libo Construction Ltd	510,400.80	06/04/2019		510,400.80		COMPLETION OF KAPTEMBWO ECD CLASSROOM

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Naik Property Ltd	800,000.00	06/10/2019		800,000.00		COMPLETION OF TAKITECH ECD CLASSROOM
Walcko Property Ltd	830,000.00	13/6/2019		830,000.00		COMPLETION OF MAKIMENY ECD CLASSROOM
Energia Engineering Ltd	797,559.90	06/10/2019		797,559.90		COMPLETION OF KAPSIGOWO ECD CLASSROOM
Mardys Technologies Etd	880,100.00	17/6/2019		880,100.00		COMPLETION OF MASARE ECD CLASSROOM
Jasfran Construction Ltd	511,665.00	19/6/2019		511,665.00		COMPLETION OF KAPKERONJO ECD CLASSROOM SOTIK
Makips Traders Ltd	638,040.00	06/06/2019		638,040.00		COMPLETION OF KAPMINJEWET ECD CLASSROOM
Shadoriba Investments Ltd	969,500.00	28/6/2019		969,500.00		COMPLETION OF CHEPLELIET ECD CLASSROOM
Lungu Pastors Ltd	1,020,078.90	13/6/2019	308,740.00	711,338.90		CONSTRUCTION OF KIPKEIGEI ECD CLASSROOM
Brillanko Investment Ltd	774,072.00	16/5/2019		774,072.00		COMPLETION OF CHEMORUT ECD CLASSROOM
Delian consultancy	844,688.00	14/5/2020		844,688.00		COMPLETION OF CHESILYOT ECD CLASSROOM
Shovels& Trowels ltd	614,275.00	06/10/2019		614,275.00		COMPLETION OF KAPSENGERE ECD CLASSROOM



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Asab Works ltd	507,600.00	29/4/2019	456,840.00	50,760.00		RETENTION FOR COMPLETION OF KITALA ECD CLASSROOM
Namcom General constructors ltd	535,351.00	06/11/2019	481,815.90	53,535.10		RETENTION FOR COMPLETION OF KAPSOIYO ECD CLASSROOM
juvenile investment	449,245.50	28/6/2018	404,321.50	44,924.00		RETENTION FOR CONSTRUCTION OF SIMOTWETH ECD PIT LATRINE
lanev company ltd	918,000.00	26/6/2019	826,200.00	91,800.00		RETENTION FOR COMPLETION OF NGARIET ECD CLASSROOM
Emron contractors & supplies ltd	782,520.00	16/5/2019	704,268.00	78,252.00		RETENTION FOR COMPLETION OF MOTUMBORI ECD CLASSROOM
Kenap Enterprises ltd	1,230,484.00	19/4/2018	1,107,435.12	123,048.88		RETENTION FOR CONSTRUCTION OF CHULCHULIET ECD CLASSROOM AND PIT LATRINE
primescope logistics ltd	1,498,948.00	14/2/2020		1,498,948.00		CONSTRUCTION OF KIPANJALAL ECD CLASSROOM AND PIT LATRINE
Naesk Investment Group	1,649,192.25	03/02/2020		1,649,192.25		CONSTRUCTION OF LEKETETIET ECD CLASSROOM AND PIT LATRINE

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Kirilas Enterprise Ltd	770,667.25	25/3/2020		770,667.25		CONSTRUCTION OF NDABIBI ECD CLASSROOM AND PIT LATRINE
Rosima Building Contractors Ltd	1,642,619.35	25/3/2020		1,642,619.35		CONSTRUCTION OF KAMUSANGA ECD CLASSROOM AND PIT LATRINE
Charemy General Construction	1,165,288.00	14/2/2020		1,165,288.00		CONSTRUCTION OF SAUNET ECD CLASSROOM AND PIT LATRINE
Edrael Ltd	1,603,486.00	14/2/2020		1,603,486.00		CONSTRUCTION OF LEDET ECD CLASSROOM AND PIT LATRINE
Maeli and Family General Supplies	969,935.20	20/2/2020		969,935.20		COMPLETION OF SIGORIAN ECD CLASSROOM
Cadam Construction Ltd	606,150.00	13/2/2020		606,150.00		COMPLETION OF KAPLONG GIRLS ECD CLASSROOM
South Rift Supreme Builders Ltd	926,411.00	24/2/2020		926,411.00		COMPLETION OF KIPRERES ECD CLASSROOM
Faylem Ventures Ltd	830,000.00	2019-2020		830,000.00		COMPLETION OF KOKWO ECD CLASSROOM
Kicab Investments Ltd	1,524,071.00	14/2/2020		1,524,071.00		CONSTRUCTION OF KESENGEI LOWER ECD CLASSROOM AND PIT LATRINE



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Salben Enterprise	1,660,850.00	17/2/2020		1,660,850.00		CONSTRUCTION OF AGAPE ECD CLASSROOM AND PIT LATRINE
Nigladoptim Enterprise Ltd	775,262.30	21/2/2020		775,262.30		CONSTRUCTION OF KAPSIMOTWO ECD CLASSROOM
Kibinico Enterprise Ltd	360,568.00	14/2/2020		360,568.00		COMPLETION OF CHINGODI ECD CLASSROOM
Thermo Diesel Engineering	747,760.00	15/5/2019		747,760.00		COMPLETION OF CHEBAMBAN ECD CLASSROOM
Nicvan Logistics Ltd	1,596,024.00	14/2/2020		1,596,024.00		CONSTRUCTION OF KENNON ECD AND PIT LATRINE
Morit Holdings Ltd	440,000.00	05/06/2019		440,000.00		COMPLETION OF KIMUNCHUL ECD CLASSROOM
Nory Logistics	895,180.00	03/05/2020		895,180.00		COMPLETION OF KIMASE ECD CLASSROOM
Tilil industries ltd	592,646.00	29/5/2020		592,646.00		COMPLETION OF RORET/KALYET ECD CLASSROOM
Shadpal INVESTMENT	399,763.00	29/5/2020		399,763.00		CONSTRUCTION OF CHEPKOCHUN ECD PIT LATRINE
Leeway consortium ltd	499,940.00	19/2/2020		499,940.00		CONSTRUCTION OF ST MICHEAL ECD PIT LATRINE

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Jrocheps Traders Ltd	1,148,500.00	19/2/2020		1,148,500.00		CONSTRUCTION OF CHEBIRIR ECD CLASSROOM
Beynes Enterprises	395,841.00	29/5/2020		395,841.00		CONSTRUCTION OF CHESWERTA B ECD PIT LATRINE
Saita Four Agencies	1,120,060.00	20/2/2020		1,120,060.00		CONSTRUCTION OF CHEPKITWAL ECD CLASSROOM AND PIT LATRINE
Cheboror Traders	753,445.00	03/11/2020		753,445.00		COMPLETION OF CHEPKITWAL ECD
Stagge Communications	731,900.00	05/07/2020		731,900.00		TEACHING AND LEARNING MATERIALS
worthlink Enterprises	42,500.00	13/4/2018		42,500.00		GENERAL OFFICE SUPPLIES
the Fair Hills Bomet	362,000.00	02/07/2020		362,000.00		HOTELAND CONFERENCE SERVICE
Turbine Developers Limited	349,960.00	17/4/2020	-	349,960.00		Completion of maternity at Lugumek Dispensary
Ramjus Holdings Ltd	367,612.05	05/11/2020	-	367,612.05		Pit latrine at Chongenwo Dispensary-Mogogosiek ward
Jonlen Enterprises	3,907,104.20	15/4/2019		1,798,251.36		Construction of Moniret Dispensary
Holalson Company Ltd	1,084,420.00	30/4/2020	-	1,084,420.00		Renovation of Tirgaga Dispensary and pit latrine

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Kemmascope Holdings Ltd	3,983,411.10	04/05/2019	-	1,737,211.62	Construction of Areiyet Dispensary-Sigor Ward
Daglas Agencies Ltd	3,881,421.30	17/4/2019	-	2,266,585.20	Construction of Kirimose Dispensary-Konoin Sub county
Oasis Company Limited	398,208.00	17/4/2019	-	398,208.00	Piot latrine chebole Dispensary-Kipsonoi ward
Macilan Company Ltd	3,983,411.10	05/12/2020		1,055,960.00	Lab Completion Njerian Dispensary-Silibwet township ward
Hedmen Construction Ltd	3,795,797.00		-	1,481,337.00	Construction of Kibisoronik/Chelemei Dispensary-Kiprerres Ward
Chumbros Investment Ltd	570,760.00	04/09/2020	-	570,760.00	Construction of Kapsimba Dispensary - Siongiroir ward
Vird Bulding & Construction CO Ltd	999,478.00	24/2/2020	-	999,478.00	Renovation of kiplabotwa Dispensary - Kiprerres ward
Manchez Company Ltd	2,160,600.00	04/09/2020		1,731,224.00	Construction of Sitotwet Dispensary -Chemaner ward
Jessy Point Ltd	1,996,200.00	16/4/2020		1,996,200.00	Construction of Koimeret Dispensary - Kongasis ward
Kein contractors and Supplies Ltd	3,983,411.10	04/04/2019		229,100.00	Retention money Cheptingting Dispensary
Weaverbird Engineering Ltd	771,307.00	07/01/2019	-	771,307.00	Pit latrine at Ndanai sub county Hospital

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Spaceway Building Constr CO Ltd	3,983,411.00	15/4/2020	-	1,097,165.00		Construction of Kamusanga Dispensary and Pit latrine - Chebunyo ward
Caljas Entrerises Limited	399,121.00	22/5/2020	-	399,121.00		Pit latrine at Tagaruto Dispensary-Ndarawetta Ward
Urban edge construction Ltd	699,030.00			699,030.00		Construction of cheleget Dispensary-Sigor ward
Betut Drilling Company Ltd	397,645.00		192,550.00	204,571.00		Pit latrine Chebilat Dispensary
Geotham Limited	1,084,166.16			1,084,166.16		Muiwek Dispensary
Sitotweth Enterprises Limited	548,000.00			548,000.00		Boito Dispensary-Laboratory
BRILANKO INVESTMENT LTD	3,996,940.50		-	2,243,910.00		Construction of Theatre at Sigor sub county hospital
Benarosh Construction And Supplies	2,995,919.00			2,995,919.00		Tegat Health Centre-Xray
Naria Construction	3,844,436.10		1,500,000.00	2,344,436.00		Kiptulwa Dispensary
Tarakon investment Limited	505,160.00			505,160.00		Kamundugi Dispensary
Cherna Investment Limited	1,190,206.20		1,071,185.85	119,020.62		Kembu Dispensary
Tilolwet Company Limited	1,100,029.20			1,100,029.20		Completion of maternity at Kipsonoi



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						Dispensary-Kapletundo Ward
1.Simpur Limited	1,470,540.00			1,470,540.00		Supply and Delivery of Vaccines
2.Langko Limited	603,050.00			603,050.00		Supply and Delivery of Handwashing containers
3.Jojo Logistics and Supplies Ltd	1,395,000.00			1,395,000.00		Supply and Delivery of Nutritional Commodities.
The Standard Group				232,000.00		
The Standard Group				336,400.00		
The Standard Group				127,600.00		
The Standard Group				201,840.00		
Mill View Hotel Limited				140,000.00		
Grand Royal Swiss Hotel				319,830.00		
Aeroprop Aviation Limited				958,800.00		
Brighton Supeclean Solution Limited				499,968.00		
Nation Media Group				430,000.00		
Nation Media Group				950,000.00		

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Nation Media Group				430,520.00		
Nation Media Group				1,049,568.00		
Nation Media Group				73,080.00		
Nation Media Group				750,000.00		
Nation Media Group				91,640.00		
Kamura Enterprise Limited				1,982,000.00		
Aeroprop Aviation Ltd				958,800.00		
Aeroprop Aviation Ltd				594,660.00		
Britam General Insurance Co. Kenya Ltd				483,067.49		
Sbb Solution Limited				1,650,000.00		
Amazon Adventures				840,000.00		
Amazon Adventures				32,870.00		
Realpro Motocare Garage And Sutospace				129,000.00		
Dorp Enterprise Ltd				130,000.00		

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Kongasis Media Tv/Radio Ltd				232,000.00		
Kenya School Of Government				203,000.00		
National Council For Law Reporting				217,000.00		
Exotic House Ltd				115,000.00		
Exotic House Ltd				84,000.00		
ixtoo holding limited				349,000.00		
Liltech system limited				1,485,000.00		
MELLARI LIMITED				1,495,603.00		
PATGITON COMPANY				1,498,349.00		
Millenium solution EA. LTD				1,441,880.00		
wiskamo construction & supplies LTD				1,495,644.52		
Jescovan Logistics Limited	2,577,151.20			2,577,151.20		Construction of Chebitet Cattle Dip
Faylem Ventures Company Liited	2,365,680.00			2,365,680.00		Construction of Nogirwet cattle dip
Gevans Homes Limited	649,740.00			649,740.00		Renovation of Sise Cattle dip



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Dominant Investments	700,055.00			700,055.00		Renovation of Cheplelwa Cattle dip
Tenmut Engineering Services Ltd	1,943,430.00			1,943,430.00		Construction of Hay store at Kongasis ward
Kiplan Enterprises Ltd	2,830,493.63			2,830,493.63		Construction of milk processing plant at Chebunyo Dairy Cooperative Society
Snaida ltd	939,578.00			939,578.00		Construction of Singoiwek cattle dip
Low and Suns E.A ltd	1,045,050.00			1,045,050.00		Construction of Lelechonik Cattle dip
Vinketro Construction and Supply Company	782,799.21			782,799.21		Completion of Saruchat Cooling Plant
Boilila Autospares & hardware	238,050.00			238,050.00		Supply of spare parts for vehicle Reg No: GKB055T
Bolila Autospares & Hardware	2,577,151.20			2,577,151.20		Supply of spare parts for vehicle Reg No: GKA005D
Creptia Agribusiness Soutions and Suppliers Ltd	1,943,430.00			1,943,430.00		Supply and delivery of building materials to tea buying centers in sotik sub-county
1. Datasys Ltd	3,184,508.00	18/19	-	3,184,508.00		Completed
3. Takote Construction and hardware ltd	1,055,788.00	19/20	-	1,055,788.00		Completed
Sub-Total	6,195,612.00		1,722,651.56	4,472,960.44		

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4. Nicvan Ltd	853,664.00	18/19	-	853,664.00	Completed
Sub-Total	853,664.00			853,664.00	
5. Renaissance Ltd	2,998,890.00	18/19	-	2,998,890.00	90%Done
6. Renaissance Ltd	2,998,890.00	18/19	-	2,998,890.00	90%Done
7. Landmaps Ltd	1,995,500.00	18/19	-	1,995,500.00	90% DONE-Ndanai Market
8. Primeland Ltd	1,906,808.00	18/19	-	1,906,808.00	70% Done-Mogogosiek mkt
9. PRO COST IDEAS	3,901,505.40			3,901,505.40	
10. Supreme Consultants	1,700,000.00	19/20	-	1,700,000.00	30% Done-Cheptalal Market
1.Nasmir Company Limited	453,000.00	06/03/2020	-	453,000.00	Supply and Delivery of Latex examinationGloves,sodium hypochloride,bin liners.
2.Primescope Logistics Ltd	175,000.00	18/6/2020	-	175,000.00	Tires-GK 033V
3.Ramjus Holdings Ltd	475,000.00	22/6/2020	-	475,000.00	Ssupply and Delivery of Nitrile Gloves and non-woven 3ply masks.
4.Tikasan Holdings Co. Ltd	1,335,000.00		-	1,335,000.00	
5.Legit Health Care Limited	1,412,900.00	22/5/2020	-	1,412,900.00	Ssupply and Delivery of Lab reagents
6.Labnal MedicalSolution s Limited	1,501,630.00	22/5/2020	-	1,501,630.00	Ssupply and Delivery of Lab reagents

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7.Touchpad Investments Limited	1,955,000.00	18/5/2020	-	1,955,000.00	Supply.delivery and installation of Oxygen manifold-Longisa hospital
8.Damvil Ltd	1,997,500.00	18/5/2020	-	1,997,500.00	Supply.delivery and installation of Oxygen ventilators-Longisa hospital
9.Nikita Company Limited	530,000.00		-	530,000.00	
10.Ayegoss Enterprises Ltd	432,000.00		-	432,000.00	
11.Socomed Limited	1,999,000.00	18/5/2020	-	1,999,000.00	Supply.delivery and installation of Oxygen piping manifold -Koiwa hospital
12.KEMSA	4,152,079.00	03/09/2020	-	4,152,079.00	Medical Drugs
14. KEMSA	5,879,802.00	03/11/2020	-	5,879,802.00	Medical Drugs
15. KEMSA	6,943,729.00	03/10/2020	-	6,943,729.00	Medical Drugs
16. KEMSA	7,147,510.00	03/11/2020	-	7,147,510.00	Medical Drugs
17.Finescope system limited	3,500,000.00	14/12/2018	-	3,500,000.00	Supply ,Delivery and commission of washing machine at Longisa hospital
18.Med quip Limited	3,072,300.00	14/12/2018	-	3,072,300.00	Supply ,Delivery and commission of vacuum pump
19.AIVAN AUTO WORKS GARAGE	107,500.00	17/2/2020	-	107,500.00	Repair of KCD 933Y

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19.Kentrack Rift Company Limited	49,950.00	14/6/2020	-	49,950.00		Service & Repair of GK321P
LIWIS LIMITED	29,400,000.00			29,400,000.0 0		
TWIGGS HOTEL	530,000.00			530,000.00		
CIC INSURANCE	463,451.00			463,451.00		
SAIYALEL GENERAL SUPPLIES	569,200.00			569,200.00		
BREVAN HOTEL	600,000.00			600,000.00		
BREVAN HOTEL	375,000.00			375,000.00		
BREVAN HOTEL	770,000.00			770,000.00		
BIOSIM COMPANY LIMITED	1,974,900.00			1,974,900.00		
STEGRO SACCO	96,000.00			96,000.00		
STEGRO SACCO	96,000.00			96,000.00		
AMACO INSURANCE	11,000,000.00			11,000,000.0 0		
PIONEER GENERAL INSURANCE	969,383.00			969,383.00		
TAJ AZIZ LIMITED	697,690.00			697,690.00		MOTOR VEHICLE REPAIR

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ALLRIFTS COMPANY LIMITED	1,992,250.00			1,992,250.00		SPORTS EQUIPMENT
THE FAIR HILLS BOMET	200,000.00			200,000.00		CATERING SERVICES
TUIYA GEN CONTRACTORS LTD	1,497,184.00			1,497,184.00		LEVELLING CHEBONJIRAI FIELD
FRECA CONTRACTORS AND SUPPLIES CO. LTD	1,500,017.00			1,500,017.00		LEVELLING NJERIAN FIELD
KWECHE HOLDINGS LTD	1,884,170.00			1,884,170.00		SILIBWET DIAS
ZESAWAYS ENTERPRISE LTD	1,175,000.00			1,175,000.00		SUPPLY OF GUTTERS
NICVAN LOGISTICS LTD	849,385.00			849,385.00		KAPTIEN LIBRARY
GREENMILL LTD	180,000.00			180,000.00		WATER TANKS
Nockways construction limited	8,996,954.20	Cgb/Drpwt/194/2018/2019	4,700,000.00	4,296,954.20		construction of material testing lab
MILICENT KENYA LTD	1,988,388.00	Cgb/Drpwt/117/2019-2020	-	1,988,388.00	0	Routine Maintenance of Kiboson-Saunet Road
Koipomoso Investment limited	5,515,289.60	Cgb/Drpwt/065/2019-2020		5,515,289.60	0	Routine Maintenance Of RoadKaboson-

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						Kaptarakwo-Kapsomber road
Tarakon Investment co ltd	2,804,400.00	Cgb/Drpwt/312/2019-2020		2,804,400.00	0	Routine Maintenance Of Kapsoldi-Jerusalem Road
LANGKOK INVESTMENT LTD	2,799,950.00	Cgb/Drpwt/322/2019-2020		2799950	0	Routine Maintenance Of Kapsoldi-Jerusalem Road
PHIRON HOLDINGS INVESTMENT LTD	2,855,920.00	Cgb/Drpwt/321/2019-2020	-	2855920	0	Routine maintenance of Ketero-kapsiongo,kipsosurwo section road.
POLS ENGINEERING LTD	5,183,761.60	Cgb/Drpwt/059/2019-2020		5,183,761.60	0	Routine maintenance of kembu-kembu primary-old kembu secondary-corner-boreiywek-chesimet road.
KIVTON HOLDINGS LIMITED	5,320,340.00	Cgb/Drpwt/040/2019-2020	1,882,244.80	3,438,095.20	0	routine maintenance of sammy junction kapkures-mugungog road.
ALRO LOGISTICS CO.LTD	4,954,317.08	Cgb/Drpwt/064/2019-2020	2,207,027.60	2,747,289.48	0	Routine maitenance of koiyet-cheptuiyet road.
BLUEMILES ENTERPRISES	2,998,368.00	Cgb/Drpwt/0311/2019-2020	-	2,998,368.00	0	Routine maintenance kipkuror-kapsirich road.
BETRIZ COMPANY LTD	2,976,270.00	Cgb/Drpwt/042/2019-2020	-	2,976,270.00	0	Routine maintenance of kalabu-kipajit brodge and lebekwet-ngainet road.

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KOSISIT GENERAL CONSTRUCTI ON AND SUPP LTD	2,734,806.72	Cgb/Drpwt/ 324/2019- 2020		2,734,806.72	0	routine maintenance of makutano-motiret- oldebesi road.
GREENMIL CONSTRUCTI ON AND GEN SUPP LTD	2,797,398.00	Cgb/Drpwt/ 307/2019- 2020		2,797,398.00	0	routine maintenance of tarakwa-beriat-solyot- kapsangaru-leketetyet road.
YORK HOLDINGS LIMITED	2,412,336.00	Cgb/Drpwt/ 038/2019- 2020		2,412,336.00	0	routine maintenance of kipchobos-tumbalal- kangirim road
GLAXIOUS AGENCY CO.LTD	1,706,824.00	Cgb/Drpwt/ 045/2019- 2020	-	1,706,824.00	0	Routine maintenance of kamasai-ngurwo pry school road.
NOCKBET CONSTR CO.LTD	1,855,768.00	Cgb/Drpwt/ 2701/2019- 2020		1,855,768.00	0	Routine maintenance of korara-quarry-kalyet road.
TURBINE DEVELOPERS CO.LTD	2,979,718.00	Cgb/Drpwt/ 313/2019- 2020		2,979,718.00	0	routine maintenance- cheboyo-kipkelat- kapkulumben- chebelyon road.
MELCOTICH LIMITED	2,912,180.00	Cgb/Drpwt/ 306/2019- 2020	-	2,912,180.00	0	Routine maintenance of cheptuiyet-darajet- chepkurbet road.
BERNICO G.SUPPLIES LIMITED	2,912,180.00	Cgb/Drpwt/ 309/2019- 2020	-	2,912,180.00	0	routine maintenance of sachangwan- kapkikerwet-kp21b road.
EXOTECH- EAST AFRICA LTD	2,857,744.00	Cgb/Drpwt/ 320/2019- 2020	-	2,857,744.00	0	Routine maintenance of tembwo-kipelsoi- tembwo academy-



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						burgei,tembwo girls-kinyinyil centre road.
ROCO CONSTRUCTION LTD	5,452,348.00	Cgb/Drpwt/039/2019-2020		5,452,348.00	0	routine maintenance of murwomboi-muratit road.
L'KEI INVESTMENT LIMITED	2,366,516.00	Cgb/Drpwt/029/2019-2020	-	2,366,516.00	0	Routine maintenance of cheibei-tala,st peters busoreto-arap lasoi road.
TEMURENS COMPANY LTD	6,585,378.00	Cgb/Drpwt/100/2018-2019	3,611,548.00	2,973,830.00		routine maintenance of tumbelyon-alego road.
CLOBIC LTD	3,325,314.00	Cgb/Drpwt/129/2018-2019	2,618,352.00	706,962.00		Routine maintenance of kaboisyo-kaptelwa road.
WIL SQUIRE CO.LTD	3,208,966.00	Cgb/Drpwt/047/2019-2020		3,208,966.00		routine maintenance of koimugul dams-saoset ecd road
SAFORY ENTERPRISES LTD	4,077,968.40	Cgb/Drpwt/090/2018-2019	2,690,214.00	1,387,754.40		Routine maintenance of chepkitwal pry-kaminjeiwet-cheimen
FLOSON CO. LTD	5,493,030.00	Cgb/Drpwt/139/2018-2019	4,656,008.00	837,022.00		routine maintenance ocheboyo disp-saoset-kapchepkwony-kipsirat road.
DEKETI COMPANY LTD	6,191,036.00	Cgb/009/Drpwt/2017-2018	5,148,776.00	1,042,260.00		Routine maintenance of nyongores-kapkgiorwet(tri-ways shops)-kenon road.
Metto construction co ltd	567,000	Cgb/Drpwt/003/2018-2019		567,000.00		Excavation



BOMET COUNTY GOVERNMENT
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Saphira construction ltd	279,400	Cgb/Drpwt/005/2018-2019		279,400		Excavation
KOLAN HEIGHTS LTD	3,389,520.00	Cgb/091/Drpwt/2018-2019	2,571,720.00	817,800.00		routine maintenance of kapchemosi-lelechonik road
CHALBI INVEST CO.LTD	4,909,170.00	Cgb/Drpt/Ts/001/2015/2016	4,037,369.12	871,800.88		construction of proposed workshop and carwash.
YAT-ORE GEN SUPP CIVIL ENGINEERING LTD	3,694,252.00	Cgb/Drpwt/137/2018-2019	3,430,244.24	264,007.76		routine maintenance of kaproret road and kapnairo-nyangesu road.
MEINNS LOGISTICS LTD	3,745,234.00	Cgb/054/2017/2018	2,569,400.00	1,175,834.00	-	routine maintenance of chemisingut catholic-kapindisin-kataret road.
PRSKO INVESTMENT LTD	5,504,258.00	Cgb/057/Drpt/2017/2018	4,143,172.00	1,361,086.00	-	Routine Maintenance of Sachora-Molem Road
SECHLIMITED	5,554,660.00	Cgb/092/Drpwt/2018/2019	4,166,256.00	1,388,404.00	-	Routine maintenance of kaptembwo-kiromwok-kibarbart-kipteemenio road
Wesdan general supplies & construction co ltd	3,527,159.80	Cgb/147/Drpwt/2018-2019	2,616,182.80	910,977.00		Routine maintenance of kiprurugit AGC-cheponyogosonik-kabisoge road
Rola investment limited	6,089,072.00	Cgb/094/Drpwt/2018/2020	5,060,214.00	1,028,858.00	-	Routine maintenance of merigi-kilios road
Vicsang limited	2,894,142.00	Cgb/Drpwt/314/2019-2020		2,894,142.00		Routine maintainance of kinyanga-kapsabul-lelechonik road

BOMET COUNTY GOVERNMENT
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For the year ended June 30, 2020

Kinlinks (k) ltd	3,871,558.00	Cgb/Drpwt/ 132/2019- 2020	-	279,270.00		Routine maintenance of kapsinendet-chepchirik road
Moiwa youths limited	2,473,178.00	Cgb/Drpwt/ 026/2019- 2020		2,473,178.00		Routine maintenance of kapsigowa junction-darajet road
Smartlink civil works ltd	3,096,852.00	Cgb/042/20 17/2018	1,959,472.00	910,948.00		Routine maintenceof kapsiwon-chingondi road
Bomani capital limited	1,777,555.00	Cgb/Drpwt/ 114/2018- 2019	1,519,600.00	257,955.00		Routine maintenance ofmarinyin-sebe TBC Road
Ephaswans co ltd	3,003,820.00	Cgb/Drpwt/ 308/2019- 2020		3,003,820.00		Routine maintenance of Njerian -moburo road
Ranis group limited	4,461,731.20	Cgb/Drpwt/ 062/2019- 2020	2,687,239.20	1,774,492.00		Routine maintenance of cheptagum-soget-kaplewa Road
Raynard enterprises ltd	2'798616	Cgb/Drpwt/ 135/2019- 2020		2'798616		Routine maintenance of kapkilaibei-kiboroma road
Kanap enterprises ltd	2,421,732.00	Cgb/138/Dr pwt/2017/2 018	2,166,474.00	255,258.00	-	Routine maintenance of nyagesu pry school-mogogosiek policestn road
Nyangani construction general supplies ltd	6,535,208.00	Cgb/140/Dr pwt/2017/2 018	5,730,400.00	804,808.00	-	Routine maintenance oftilangok- chebonjirai road
ELDAN COMPANY LIMITED	8,502,800.00	Cgb/051/Dr pwt/2017/2 018	4,085,260.00	4,417,540.00	-	routine maintenance of umoja-bartagan-chepwostuiyet-chesegem road

BOMET COUNTY GOVERNMENT
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For the year ended June 30, 2020

ZILLION EAST AFRICA LIMITED	2,752,158.00	Cgb/Drpwt/030/2019-2020	-	2,752,158.00	-	Routine maintenance of kapsebetet-chepkole road.
Chemasus construction co	3,630,000.00	Cgb/Drpwt/246/2019/2020	1,815,000.00	1,815,000.00	-	Excavaton and loading of gravel at mismis & marangetit
PRISCO INVESTMENT S LTD	5,504,258.00	Cgb/057/Drpt/17/18	4,406,956.00	1,097,302.00	-	Routine Maintenance Of Sachora-Molem Road
Nyangani construction general supplies ltd	3,300,000.00	Cgb/249/Drpwt/2019/2020	1,595,000.00	1,705,000.00		Hire of grader
MEINNS LOGISTICS EA.	3,745,234.00	Cgb/054/Dprt/17/18	2,569,400.00	1,175,834.00	-	Routine maintenance of Chemisingut catholic-Kataret rd
Taj Aziz limited	2,579,144.00	Cgb/Drpwt/028/2019/2020		2,579,144.00	-	Terminated
Pake construction limited	2,319,072.00	Cgb/Drpwt/028/2019/2020	1,391,420.00	927,652.00	-	Terminated
Lextoo holdings limited	3,177,416.00	Cgb/Drpwt/060/2019/2020	-	3,177,416.00	-	Terminated
Shankir enterprises limited	1,216,434.00	Cgb/Drpwt/056/2019/2020	-	1,216,434.00	-	routine maintenace of central-tabarin road
Deckbeam construction co ltd	3,399,612.00	Cgb/Drpwt/054/2019/2020	-	3,399,612.00	-	routine maintenance of kiptures -sigowet waterpan road

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

Macadian solutions company limited	3,288,948.00	Cgb/Drpwt/027/2019/2020	-	3,288,948.00	-	routine maintenance of chematich- kapgidion
Akim precision contractors ltd	3,824,984.00	Cgb/Drpwt/046/2019/2020	-	3,824,984.00	-	routine maintenance of kapsiongo-kiramkel
Nockways construction limited	5,834,394.00	Cgb/Drpwt/058/2019/2020	-	5,834,394.00	-	routine maintancekimolwet-kiplabotwa-arap bii - ndubai- soget road
Dirma gen construction and supplies co ltd	5,016,965.20	Cgb/Drpwt/057/2019/2020	-	5,016,965.20	-	routine maintenance kakimirai-kesepek-nderiat
Jedato company limited	2,757,871.00	Cgb/Drpwt/041/2019/2020	-	2,757,871.00	-	routine maintenance of kirogu-ngendalel
Windvade contractors and suppliers ltd	700,350.00	Cgb/Drpwt/126/2018/2019		700,350.00		chemaan catholic- itare - kaptien estate road
Able unique	1,562,125.60	Cgb/Drpwt/063/2019/2020		1,562,125.60	-	terminated
JASFRAN CONSTRUCTION AND GENERAL SUPPLIES LTD	6,369,502.00	Cgb/Krb/20/2019-2020	3,161,754.00	3,207,748.00	-	Routine maintenance ofNokirwet-keronjo-mataringe road
CONTRALINKS SOLUTIONS LTD	6,229,280.00	Cgb/Krb/006/2019-2020	-	6,229,280.00	-	terminated
Deckbeam construction co ltd	5,915,304.00	Cgb/Krb/007/2019-2020	-	5,915,304.00	-	routine maintenance of bluegum to gurmank-lesuswo to kapsinendet

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
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GLAXIOUS AGENCY CO.LTD	7,763,608.00	Cgb/Krb/00 9/2019- 2020	-	7,763,608.00	-	routine maintenance koimeret-kapjosiah-cheborian-kelengei-chepkogor Pag-takaimam-FSA olbutyo road
RADIANT GEMS ENTERPRISES	6,427,699.00	Cgb/Krb/01 2/2019- 2020	-	6,427,699.00	-	routine maintenance of kapomoo-kimuita-koroitik rd
Koipomoso Investment limited	5,884,912.00	Cgb/Krb/01 5/2019- 2020	-	5,884,912.00	-	routine maintenance of cheswerta-tagaruto-teganda
JUNES SOLUTIONS LTD	4,515,624.00	Cgb/Krb/01 6/2019- 2020	-	4,515,624.00	-	routine maintenance of tirgaga-chebungung -to chepkurbet-njerian-chuyat tbc-chuyat pry sch rd
BLUEMILES ENTERPRISES	9,009,478.00	Cgb/Krb/01 7/2019- 2020	-	9,009,478.00	-	Terminated
MASOLET INVESTMENT LTD	6,982,585.00	Cgb/Krb/01 8/2019- 2020	-	6,982,585.00	-	routine maintenance of leldaet pry- bluegum-koyet-4inway -muywek rd
ANNAM ENGINEERING LTD	6,375,708.00	Cgb/Krb/02 2/2019- 2020	4,200,203.00	2,175,505.00	-	routine maintenance of kiptonui arap koske-koita centre- ndabibi kpreres rd
ATLANTIC WORLD KENYA LTD	6,078,284.00	Cgb/Krb/02 3/2019- 2020	-	6,078,284.00	-	routine maintenance of stoo-tajasis-chebisian road

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

RIFLOS CONSTRUCTI ON LTD	5,007,700.00	Cgb/Krb/02 4/2019- 2020	-	5,007,700.00	-	routine maintenance of kapsaki-cheptaburbur- matecha road
BRUNJEL COMPANY LIMITED	5,972,260.00	Cgb/Krb/12 4/2019- 2020	-	5,972,260.00	-	routine maintenance of kiromwok secondary school kap matayo marindany
ACES AND LIGHT COMPANY	45,887,730.00	Cgb/Drpwt/ 001/18/19	35,000,000.0 0	10,887,730.0 0		construstruction of muriasi bridge
PALM LOGISTICS	11,307,336.00	Cgb/Drpwt/ 153/18/19	3,500,000.00	7,807,336.00		construction of targanbei bridge
Disme Rotte company	961,100.00	Cgb/Drpwt/ 270/2019- 2020		961,100.00		construction of kirwa ramp
RANIS GROUP LTD	343,650.00	Cgb/064/Dr pt/2018/201 9		343,650.00		
JORO BUILDING AND GEN CONTRACTOR S LTD	151,435.10	Cgb/012/Dr pt/2017/201 8	-	151,435.10	-	
ACAI HOLDINGS LTD	360,200.00	Cgb/077/Dr pt/2018- 2019	-	360,200.00		
FORMULA ONE WORKS	246,743.60	Cgb/062/Dr pt/2017/201 8	-	246,743.60	-	
SUMMIT BASE CONTRACTOR S LTD	147,598.00	Cgb/002/Kr b/2017- 2018		147,598.00		

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

EVASAL INVESTMENT LIMITED	409,758.40	Cgb/013/Drpt/2017/2018	-	409,758.40	-
LONGFLO CONTRACTORS AND SUPPLIES LTD	373,724.00	Cgb/Drpt/084/2018/2019	-	373,724.00	
LYSAM COMPANY LTD	681,685.00	Cgb/012/Krb/2017/2018	-	681,685.00	-
RECOVERY TECHNOLOGY LTD	222,757.12	Cgb/047/Drpt/2017-2018	-	222,757.12	
HARMANN AUTO LTD	315,879.60	Cgb/035/Drpwt/2017-2018	-	315,879.60	-
UPRIGHT COMPANY LIMITED	101,917.00	Cgb/056/Drpt/2017/2018		101,917.00	
CADAM CONSTRUCTION & SUPPLIES LTD	118,900.00	Cgb/016/Drpt/2017/2018		118,900.00	
ESCCO PETROLEUM COMPANY LTD	209,577.20	Cgb/066/Drpt/2017/2018	-	209,577.20	
TRUEBASE MULTISERVICES LTD	127,576.80	Cgb/011/Krb/2017/2018	-	127,576.80	

BOMET COUNTY GOVERNMENT
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BARTUM ENTERPRISES LTD	719,049.20	Cgb/047/Krb/2018-2019	-	719,049.20		
GEVANS HOMES LIMITED	456,506.40	Cgb/193/Krb/2018-2019		456,506.40		
TECHNOTEC ENERGY SYSTEMS LTD	200,216.00	Cgb/020/Drpt/2017/2018	-	200,216.00		
NEEMA APPARTMENT AND SUPP LTD	147,227.20	Cgb/031/Drpt/2017/2018	-	147,227.20		
NYANGANI CONSTRUCTION LTD	365,200.00	Cgb/Drpwt/161/2018/2019		365,200.00		
GEVANS HOMES LTD	459,638.40	Cgb/Krb/193/2018-2019	-	459,638.40		
CHACHA LOGISTICS LTD	110,280.04	Cgb/012/Drpt/2017/2018	-	110,280.04	-	
WEC ENGINEERING LTD	194,761.68	Cgb/033/Drpt/2017/2018		194,761.68		
NURU WOMEN HOLDINGS CO.LTD	309,836.00	Cgb/049/Drpt/2017/2018	-	309,836.00		
TECHNOTEC ENERGY SYSTEMS LTD	200,216.00	Cgb/020drpt/2017/2018		200,216.00		

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

LAITICO CONTRACTOR S	400,200.00	Cgb/030drp wt/2017/20 18		400,200.00		
The standard group	109,776.00	2019/2020		109,776.00		provision for publishing services
The standard group	133,400.00	2019/2020		133,400.00		provision for publishing services
The standard group	133,400.00	2019/2020		133,400.00		provision for publishing services
vittoria suites	845,648	2019/2020		845,648		provision for catering services
Brevan hotel	479,500.00	2019/2020		479,500.00		provision for catering services
TOTALS	813,754,150			622,834,065		

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

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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

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							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

BOMET COUNTY GOVERNMENT
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ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Land	49,717,599	-	-	-	49,717,599
Buildings and structures	772,995,523	123,349,766	-	-	896,345,289
Transport equipment	114,191,043	49,417,409	-	-	163,608,452
Purchase of Household Furniture and Institutional Equipment	7,165,682	90,600	-	-	7,256,282
Office equipment, furniture and fittings	115,984,208	6,403,037	-	-	122,387,245
ICT Equipment, Software and Other ICT Assets	82,909,928	17,506,621	-	-	100,416,549
Other Machinery and Equipment	61,422,523	-	-	-	61,422,523
Heritage and cultural assets	-	-	-	-	0
Intangible assets	41,929,747	-	-	-	41,929,747
Construction and Civil Works	606,623,696	114,912,719	-	-	721,536,415
Overhaul and Refurbishment of Construction and Civil Works	816,432,050	986,226,646	-	-	1,802,658,696
Roads construction	1,392,970,363	108,983,327	-	-	1,501,953,690
Purchase of Specialised Plant, Equipment and Machinery	220,275,382	51,241,978	-	-	271,517,360

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
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Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Refurbishment of Buildings	5,813,216	43,093,206	-	-	48,906,422
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,252,163	3,583,700	-	-	15,835,863
Research, Studies, Project Preparation, Design & Supervision	31,197,531	1,985,900	-	-	33,183,431
Rehabilitation of civil works		15,025,252			15,025,252
Acquisition of Strategic Stocks and commodities	2,147,908	-	-	-	2,147,908
TOTAL	4,334,028,562	1,521,820,161	-	-	5,855,848,723

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

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs.	differen ce	explanatio n
1	County Assembly	140,000,000	164,000,000	154,240,000	249,006,000	707,246,000			
2	Support to Bomet Water company	32,100,000	24,900,000	16,600,000	19,400,000	93,000,000			
3	Cooperative Societies (Wards)				6,204,885	6,204,885			
4	Cash transfer for health facilities					199,284,563			
5	Schools					23,658,107			
6	Mortgage								
7	Polytechnics and Vocational trainings					57,678,208			

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

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
	Total					1,087,071,763			

Director of Finance
 County Executive

Director of Finance
 County Assembly/fund/project

[Handwritten Signature]

 18/12/2020

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

ANNEX 7 Contingent liabilities register

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

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

ANNEX 8 – BANK RECONCILIATION/FO 30 REPORT

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

REPUBLIC OF KENYA

BANK RECONCILIATION

As at 30th June 2020 Station Bomet County District A/c

A/C NO: 1000239735

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					109,575,065	45
Less-						
1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)						
2. Receipts in bank statement not yet recorded in cashbook						
Add						
3. Payments in bank statement not yet recorded in cashbook						
4. Receipts in cashbook not yet recorded in bank statement						
Bank balance as per cashbook					109,575,065	45

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

Prepared by Kingat Refmanif Designation: Accountant signature: [Signature] Date: 1/07/2020

checked by _____ Designation _____ signature _____ Date _____

Payment in cash book not yet recorded in bank statement (unpresented cheques)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	CTS	CHEQUE NO	DATES	PAYEE	AMOUNT SH	CTS

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
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REPUBLIC OF KENYA

BANK RECONCILIATION

As at 30th June 2020 station Bomet Circuit District A/c

A/C NO: 1000239735

Bank balances as per bank certificate

Less-

1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)

2. Receipts in bank statement not yet recorded in cashbook

Add

3. Payments in bank statement not yet recorded in cashbook

4. Receipts in cashbook not yet recorded in bank statement

Bank balance as per cashbook

Shs	cents	shs	cents	shs	cents
				109,575,065	45
				109,575,065	45

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

Prepared by Kingat Rejmanj Designation Accountant signature [Signature] Date 1/07/2020

checked by _____ Designation _____ signature _____ Date _____

Payment in cash book not yet recorded in bank statement (unpresented cheques)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	CTS	CHEQUE NO	DATES	PAYEE	AMOUNT SH	CTS



BOMET COUNTY GOVERNMENT
Reports and Financial Statements
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REPUBLIC OF KENYA

BANK RECONCILIATION

As at 30th June 2020 Station BOMET County (Moreside)
ALC

A/C NO: 1000 359919

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					5,457,332	80
Less-						
1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)	—	—	—	—		
2. Receipts in bank statement not yet recorded in cashbook	—	—	—	—	—	—
Add						
3. Payments in bank statement not yet recorded in cashbook	—	—	—	—		
4. Receipts in cashbook not yet recorded in bank statement	—	—	—	—	—	—
Bank balance as per cashbook					5,457,332	80

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

Prepared by James Wason Designation ALC signature [Signature] Date 11/07/2020

checked by Designation signature Date

Payment in cash book not yet recorded in bank statement (unpresented cheques)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	CTS	CHEQUE NO	DATES	PAYEE	AMOUNT SH	CTS



BOMET COUNTY GOVERNMENT
Reports and Financial Statements
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REPUBLIC OF KENYA

BANK RECONCILIATION

As at 30th JUNE 2020 station BOMET COUNTY DEV A/C

A/C NO: 1000170964

- Bank balances as per bank certificate
- Less-
1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)
 2. Receipts in bank statement not yet recorded in cashbook
- Add
3. Payments in bank statement not yet recorded in cashbook
 4. Receipts in cashbook not yet recorded in bank statement
- Bank balance as per cashbook.....

Shs	cents	shs	cents	shs	cents
		—		2884,584	15
—		—		—	
				—	
—		—		—	
—		—		—	
				2884,584	15

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

Prepared by L. Gikat Kipnand Designation Accountant signature [Signature] Date 1/07/2020

checked by Designation signature Date

Payment in cash book not yet recorded in bank statement (unpresented cheques)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	CTS	CHEQUE NO	DATES	PAYEE	AMOUNT SH	CTS



BOMET COUNTY GOVERNMENT
Reports and Financial Statements
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REPUBLIC OF KENYA

BANK RECONCILIATION

As at 30TH JUNE 2020 Station BOMET COUNTY URBAN INSTITUTIONAL GRANT

A/C NO: 1000385747

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate	—				00	—
Less-						
1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)	—		—		—	
2. Receipts in bank statement not yet recorded in cashbook					—	
Add						
3. Payments in bank statement not yet recorded in cashbook	—		—		—	
4. Receipts in cashbook not yet recorded in bank statement					NIL	
Bank balance as per cashbook					NIL	

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

Prepared by LANGEI EDMUND Designation ACCOUNTANT signature [Signature] Date 1/07/2020

checked by..... Designation..... signature..... Date.....

Payment in cash book not yet recorded in bank statement (unpresented cheques)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	CTS	CHEQUE NO	DATES	PAYEE	AMOUNT SH	CTS

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

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 20th JUN 2020 Station Bomet County Revenue Fund A/C

A/C NO: 1000171545

Bank balances as per bank certificate

Less-

1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)

2. Receipts in bank statement not yet recorded in cashbook

Add

3. Payments in bank statement not yet recorded in cashbook

4. Receipts in cashbook not yet recorded in bank statement

Bank balance as per cashbook.....

Shs	cents	shs	cents	shs	cents
				94,792,223	50
—	—	—	—		
—	—	—	—	—	—
—	—	—	—		
—	—	—	—	—	—
				94,792,223	50

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

Prepared by

Joseph Kween Designation Acc signature [Signature] Date 11/07/2020

checked by.....Designation.....signature..... Date.....

Payment in cash book not yet recorded in bank statement (unpresented cheques)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	CTS	CHEQUE NO	DATES	PAYEE	AMOUNT SH	CTS

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

REPUBLIC OF KENYA

BANK RECONCILIATION

As at 30th June 2020 Station Bomet courts Revenue Fund A/C

A/C NO: 1000171545

Bank balances as per bank certificate
 Less-
 1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)
 2. Receipts in bank statement not yet recorded in cashbook
 Add
 3. Payments in bank statement not yet recorded in cashbook
 4. Receipts in cashbook not yet recorded in bank statement
 Bank balance as per cashbook.....

Shs	cents	shs	cents	shs	cents
				94,792,223	50
—	—	—	—		
—	—	—	—	—	—
—	—	—	—		
—	—	—	—		
				94,792,223	50

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

Prepared by James Kween Designation Acc signature [Signature] Date 1/07/2020

checked by..... Designation..... signature..... Date.....

Payment in cash book not yet recorded in bank statement (unpresented cheques)

CHEQUE NO	DATE	PAYEE	AMOUNT SH	CTS	CHEQUE NO	DATES	PAYEE	AMOUNT SH	CTS

