REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
SOUTH RIFT HUB
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HARAMBEE

COUNTY GOVERNMENT OF BOMET

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

TABLE OF CONTENTS

TABLE OF CONTENTS i
1. KEY ENTITY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CEC 7
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (OAG) 16
5. FINANCIAL STATEMENTS 17
5.1 STATEMENT OF RECEIPTS AND PAYMENTS 17
5.2 **STATEMENT OF ASSETS AND LIABILITIES** 18
5.3 STATEMENT OF CASH FLOWS 19
5.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 21
5.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 23
5.6 **SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT** 25
5.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 27
5.8 SIGNIFICANT ACCOUNTING POLICIES 31
5.9 **NOTES TO THE FINANCIAL STATEMENTS** 36
5.10 **OTHER IMPORTANT DISCLOSURES** 51
6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 54
7. ANNEXES 66
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER 66
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 67
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES 76
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES 77
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER 78
ANNEX 6 – INTER-ENTITY TRANSFERS 79
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT 80

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision

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

Mission

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

Core Values

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

b) Key Management

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

	Name	Designation	Date of holding office
1.	H.E. Dr Joyce Laboso	Governor	22nd August 2017
2.	H.E. Dr Hillary Barchok	Deputy Governor	22nd August 2017
3.	Hon. Andrew Sigei	CECM- Finance & Economic Planning	24th October 2107
4.	Hon. Justus Maina	CECM- Administration, ICT & Public Service	24th October 2107
5.	Hon. Juliana Yegon	CECM- Education & Vocation Training	24th October 2107
6.	Hon. Eng. Philip Kipngeno Sowek	CECM- Roads, Public Works & Transport	24th October 2107
7.	Hon. Julius K. Tuei	CECM - Agriculture, Livestock & Cooperatives	24th October 2107
8.	Hon. Benard Kipkorir Ngeno	CECM - Youth, Gender, Sports & Culture	24th October 2107
9.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	24th October 2107
10.	Hon. Daisy Chelang'at Rono	CECM - Lands, Housing & Urban Planning	24th October 2107
11	Hon. Engineer Benson Kiplangat Sang	CECM- Water, Sanitation & Environment	24th October 2107

c) Fiduciary Management

d) The key management personnel who held office during the year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

e) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 Were:

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

(a) Bomet County Executive Headquarters

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

(b) Bomet County Executive Contacts

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

f) 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

g) Independent Auditors

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

h) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

KEY MANAGEMENT

The County Executive team during the financial year consisted of:

H.E. Dr Joyce Laboso, EGH – Governor

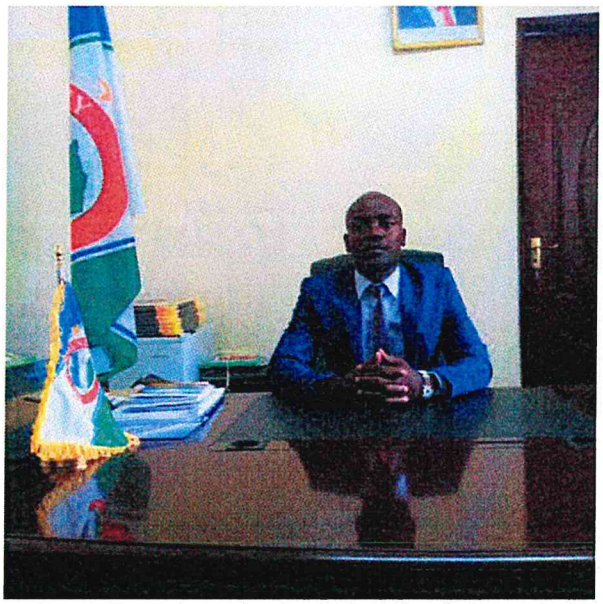
H.E. Dr. Joyce Laboso, EGH was elected the second Governor of Bomet County on 22nd August 2017. The governor was elected on an agenda of transforming the county by supporting the disadvantaged, providing clean drinking water, well equipped hospitals, world-class early childhood education, a good road network, opportunities for youth, women and PWDs.

It is on these key pillars that the government of H.E. Dr. Joyce Laboso has been working on since coming into power.

The Governor of Bomet Hon. Dr. Joyce Laboso holds a Bachelor of Education degree from University of Nairobi, Postgraduate Diploma (French Language) from University of Paul Valery in France, MA (English) from University of Reading in the UK and PhD in gender and language education from University of Hull in the UK.

Before her election as the governor, she served as the Member of Parliament for Sotik Constituency where she had served for two terms.

H.E. Dr Hillary Kipngeno Barchok – Deputy Governor



H.E. Dr Barchok was elected as the second Deputy Governor of Bomet County and took the oath of office on 22nd August, 2017. HE is also currently acting CEC in the department of Trade, Energy, Tourism and Industry.

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

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

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

Hon. Andrew Kimutai Sigei
CECM - FINANCE AND ECONOMIC PLANNING

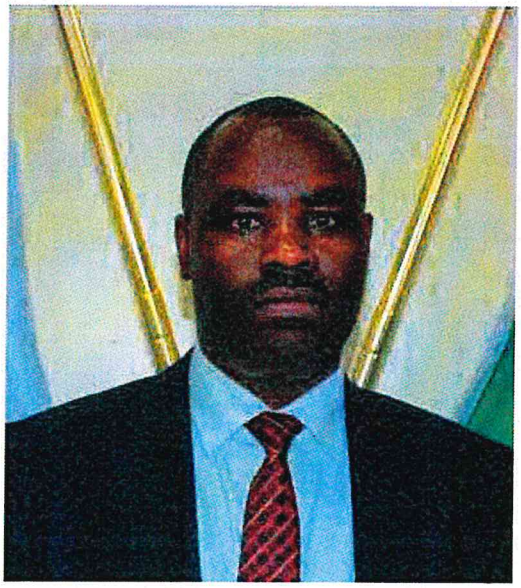
Mr **Andrew Kimutai Sigei** was appointed as the CEC, Finance and Economic Planning on 24th October 2017.

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

Mr. Sigei holds a Bachelor's degree in Mathematics and Economics. He is currently pursuing a Masters of Business Management degree (Strategic Management) at University of Kabianga

Hon. Justus Maina

CECM-ADMINISTRATION, ICT & PUBLIC SERVICE



Mr Justus Maina was appointed as the CEC, Administration, and ICT & Public service on 24th October 2017.

He has nine years' experience as an administrator and was until his appointment the Deputy County Commissioner Msambweni Sub County in the Coastal region.

Mr. Maina has a Bachelor's degree in English and Communication from Moi University and is currently pursuing an MBA in strategic management.

Hon. Juliana Yegon

CECM - EDUCATION & VOCATION TRAINING

Mrs Juliana Yegon was appointed as CEC, Education & vocational training on 24th October 2017.

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

Hon. Engineer Philip Kipngeno Sowek
CECM - ROADS, PUBLIC WORKS & TRANSPORT

Engineer Sowek was appointed as CEC, Roads, Public works & transport on 24th October 2017. Eng. Sowek is a civil engineer with 19 years' experience in contracts administration management.

He has worked as a Roads Engineer at Kenya Urban Roads Authority (KURA) and has been instrumental in designing of various roads, sewerage and sewage treatment plants, and housing projects funded by the government in various parts of the country. He holds a Bachelor of Science Degree in Civil engineering.

Hon. Julius K. Tuei
CECM - AGRICULTURE, LIVESTOCK & COOPERATIVES

Mr Tuei was appointed as CEC, Agriculture, livestock & cooperatives on 24th October 2017.
Mr. Tuei has a wealth of experience in medical research spanning 27 years. He has worked as the Head of Hepatitis Department at the Kenya Medical Research Institute (KEMRI). Mr. Tuei is one of the four Kenyans who were chosen to represent the country in the "East Africa Community Regional Technical Health Experts" that drafted a policy paper on introduction of new vaccines aimed at curbing spread of cancer. The document is to be used by EAC partner states.
He holds a Master of Science (MSc) degree in Medical Virology (JKUAT), a Bachelor of Science degree in Botany/Zoology (University of Nairobi) and is currently pursuing a PhD in Medical Virology (JKUAT).

Hon. Benard Kipkorir Ngeno
CECM - YOUTH, GENDER, SPORTS & CULTURE

He was initially appointed on 24th October 2017 to head the Department of Trade, Industry & Tourism where he served until August 2018 when he was transferred to his current docket

Mr. Ngeno is a former member of the Bomet County Assembly (MCA) representing Kapletundo ward. He served as chairman for Budget and Appropriation Committee. Mr Ng'eno holds a Master's degree in Business Administration (MBA) in Strategic Planning and Management (Egerton University), a Bachelor of Business Management (BBM) degree in Purchasing and Supplies (Moi University).

Hon, Dr. Joseph K. Sitonik
CEC - MEDICAL SERVICES & PUBLIC HEALTH

Dr Sitonik was appointed the CEC, Medical services & Public health on 24th October 2017.

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

Hon. Daisy Chelangat Rono
CECM - LANDS, HOUSING & URBAN PLANNING

Mrs Rono was appointed as a CEC, Lands,Housing & Urban Planning on 24th October 2017.

Until her appointment, Mrs. Rono was a Constituency Development Coordinator at the Independent Electoral and Boundaries Commission (IEBC). Mrs. Rono holds a Master of Business Administration degree in Entrepreneurship from Kenyatta University and Bachelor of Science in Agricultural Economics from Egerton University. She is currently pursuing a PhD in Business (Entrepreneurship) at Kenyatta University and has over 10 years' experience as an administrator and a manager.

Hon. Engineer Benson Kiplangat Sang
CECM- WATER, SANITATION & ENVIRONMENT

Engineer Sang was appointed as a CEC, Water, Sanitation, & Environment on 24th October 2017.

Prior to his appointment, he was the Programme Coordinator at Community Development Trust Fund (CDTF), Nairobi and previously worked at the Kerio Valley Development Authority (KVDA) as Head of Engineering Division and National Irrigation Board as Projects engineer.

Eng. Sang holds a Master of Science degree in Irrigation Engineering from University of Southampton, UK and a Bachelor of Science in Civil Engineering (University of Nairobi).

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Bomet financial statements for the year ended 30th June 2019. 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. They key local revenue sources for Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

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

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

Financial Performance

a) Revenue

In the year ended 30th June 2019, the County Government had projected revenues of KSh 8,160,600,014 consisting of KSh. 245,000,000 from own sources and KSh 7,915,600,014 from other sources.

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

REVENUE PROJECTIONS

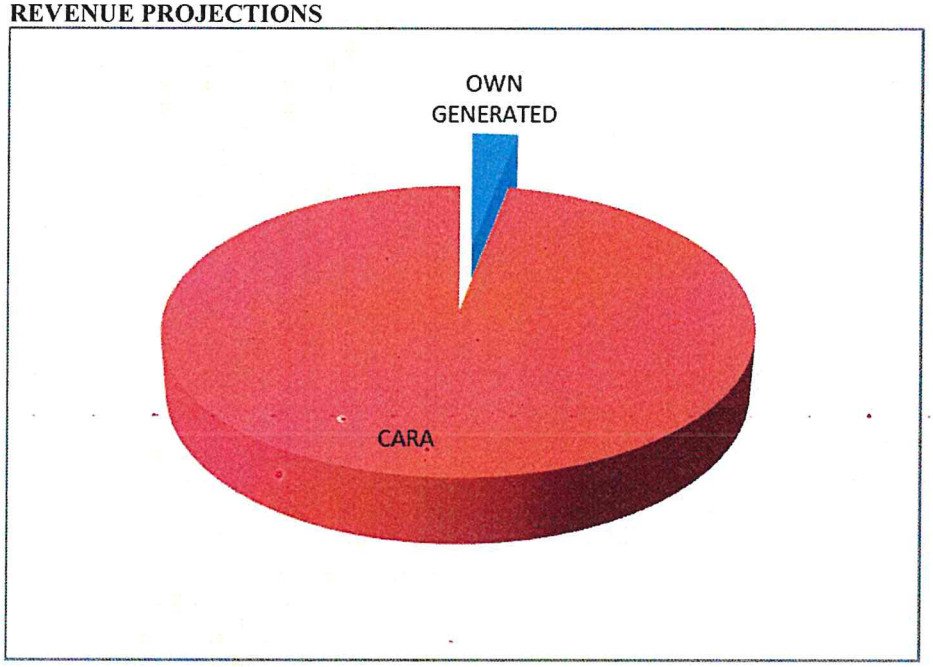


Figure 1:Bomet County revenue sources in FY 2018/2019

CARA revenues continue to form the largest part of our revenue budget, contributing 97% towards our budget. Our own generated revenues formed 3% of our budget.

Out of the projected revenue, the County was able to realise KSh 7,712,884,716 in actual revenues, representing 87% performance. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KSh)	Actual (KSh)	Realisation (%)
CARA	7,915,600,014	7,500,198,954.00	95%
Own generated revenues	245,000,000	211,712,644	87%
Total	**8,160,600,014**	**7,711,911,598**	**95%**

Table 1: Revenue performance in FY 2018/2019

b) Payments

Our total expenditure for the year amounted to KShs **7,014,526,892**. KShs **2,011,353,035** was spent on development expenditure while KShs **5,003,173,856** was spent on recurrent expenditure representing a ratio of 3:7 respectively.

c) Cash flows

In the FY 2018/2019, we have not had many liquidity disruptions despite the delays by the National Treasury in disbursement of cash.

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 2018/2019, 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.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year:

Department	Key activities
Finance & Economic Planning	i. Establish stable network connectivity ii. Increase revenue collection iii. Strengthen monitoring and evaluation iv. Provide accurate statistical data v. Strengthen policy formulation and planning vi. Ensure prudent financial management vii. Establish sound supply chain management Viii. Ensure timely budget preparation, implementation and reporting

Administration, ICT & Public Service	i. To provide effective and efficient capacity building for county public servants. ii. To facilitate effective coordination, cooperation and communication between the county, and national government and council of governors iii. To undertake efficient delivery of government services to the people of Bomet and promote citizen engagement and public participation. iv. To ensure proper coordination of County Government functions v. To enhance safety and security of the county residents and property and enforce county regulations and laws. vi. To provide disaster response and support recovery and remediation in collaboration with the national government. vi. To minimize cases of drug abuse and ensure a productive population. vii. To ensure transparent and accountable use of public funds and resources. viii. Provide legal and regulatory support for the Governor and County Government. ix. Provide conducive work environment for the county staff
Education & Vocation Training	i. Provision of quality education ii. Improve health and nutrition in early years iii. Increase number of teachers and instructors iv. Improve educational infrastructure v. Provision of modern equipment, tools and learning materials vi. Continuous monitoring and evaluation for improved service delivery vii. Promote lifelong learning opportunities viii. Safe drinking water in learning institution ix. Increase government subsidy to enhance learners' retention and progression

	x. Establishment of special educational institutions and integrated units
Roads, Public Works & Transport	i. To improve and maintain road network across the county ii. To improve and maintain public structures iii. To support the development and maintenance of public buildings
Agriculture, Livestock & Cooperatives	i. Cash and food crop development ii. Development of horticulture and other alternative crops iii. Agricultural engineering services iv. seed subsidies v. Promotion of alternative food crops vi. Establishment and strengthening cooperatives for each priority production vii. Strengthening of County Enterprise Development Fund viii. Hub development and value addition ix. Market and infrastructure development x. Livestock (Dairy, Poultry, Fisheries) development xi. Pasture & Fodder Development xii. Disease control and veterinary Public Health xiii. Development of Agricultural Training Centre xiv. Development of Embomos Tea farm
Youth, Gender, Sports & Culture	i. Development and promotion of culture ii. Promotion of reading culture iii. Social protection through support to vulnerable groups. iv. Youth empowerment v. Sports development vi. Gender mainstreaming
Medical Services & Public Health	i. Strengthened Administration, Policy, Planning and Support services ii. Enhance curative services iii. Improve Preventive and promotive health services iv. Enhance access to reproductive health services
Lands, Housing & Urban Planning	i. Development of policies, plans (Physical & Integrated) and strategies ii. Establishment of Bomet Municipality and Municipal institutions iii. Acquisition of land and establishment of land banks iv. Establishment of County land registry and Land Information Management System v. Establishment of market infrastructure and related

	development vi. Development of storm drainage and related facilities/infrastructure vii. Establishment of disaster management and early warning systems viii. Development of County Spatial Development plans and GIS facilities ix. Development of housing units and estate management plans
Water, Sanitation & Environment	i. Development of water supply infrastructure ii. Protection and sustainable utilization of environment and natural resources
Trade, Energy, Tourism & Industry	i. Development of markets/Market stalls, boda shades, shoe shiner sheds, and management of markets for efficient operations ii. Promotion of retail and wholesale trade and strengthening of market linkages iii. Promotion of exports iv. Strengthening of Joint Loans Board to support MSMEs v. Support for Regional Economic Block vi. Promotion of fair trade and consumer protection practices in the county vii. Electricity reticulation viii. Promotion of uptake of renewable energy options ix. Identification, development and promotion of tourism niche products and development of tourism circuit to link Narok, Kericho, Nakuru and Nyamira Counties x. Implementation of feasibility report on hydropower generation in identified sites xi. Construction of industrial infrastructure and establishment of industrial parks/zones xii. Promotion of investment through conferences, trade fairs and exhibitions

Table 2: Departmental performance in FY 2018/2019

Despite the notable achievements, we have experienced some challenges during the year. These include:

1) Local revenue collection – the actual revenue collected during the year was 91% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;

2) We have also experienced challenges with IFMIS as a result of down times, inactive modules and poor internet connectivity. This has in some instance delayed payments to suppliers and lead to payments being made outside IFMIS;

3) Political processes – It took time for the new administration to build capacity during transition period. This delayed the implementation of development projects scheduled for FY 2018/19

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

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

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

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

Conclusion

FY 2018/2019 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 Sigei
CECM- Finance and Economic Planning

3. 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, 2019. 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, 2019, 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 6/12 2019.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

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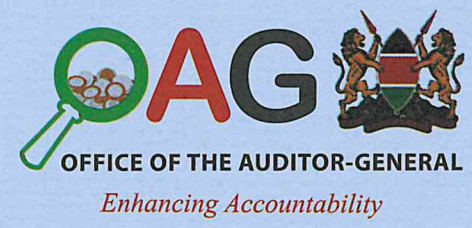
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BOMET FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bomet set out on pages 17 to 65, which comprise the statement of assets and liabilities as at 30 June, 2019, 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 County Executive of Bomet as at 30 June, 2019, 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.

Basis for Qualified Opinion

1.0 County Own Generated Receipts - Unsupported Revenue

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects county Own Generated Receipts of Kshs.211,712,644 which constitutes market/trade centre fee and slaughter houses administration of Kshs.4,533,357 and Kshs.2,017,299 respectively. However, the amount was not supported by way of number of designated shades or stalls covered by the collections, markets demarcation reports, number of stock yards, slaughtered stock register and ZIZI operating system revenue collection report per revenue collector, to facilitate confirmation of its accuracy and completeness.

In the circumstance, it has not been possible to confirm the accuracy and completeness of the County own generated receipts of Kshs.211,712,644 for the year ended 30 June, 2019.

2.0 Unsupported Expenditure

2.1 Payments of Ward Offices Rental Expenses

Further, included under other operating expenses is Kshs.4,407,151 made for payment of Ward Offices rent. The payments have not been supported by way of lease agreements between the County Government and the landlords and criteria used in arriving at the rent payable that varies significantly between Kshs.15,000 and Kshs.100,000 per month has not been availed.

In absence of sufficient verifiable accounting records, the propriety in the utilisation of public resources cannot be confirm.

2.2 Unsupported Domestic Travel and Subsistence

As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects expenditure on use of goods and services of Kshs.1,310,389,880 (2018 – Kshs.939,223,116). Included in this figure are domestic travel and subsistence payments amounting to Kshs.471,315,682. Of this amount, payments totalling to Kshs.21,128,440 were made by the Office of the Governor to various officers on account of domestic travel and subsistence. No supporting documents such as imprest warrants, invitation letters, approval memos, proof of travel (work and bus tickets or authority to use personal vehicle), activity's day program and attendance register as well as back to office reports were availed for audit review.

Consequently, it has not been possible to confirm the propriety and accuracy of domestic travel and subsistence expenditure of Kshs.471,315,682 for the year ended 30 June, 2019.

2.3 Unsupported Motor Vehicles Insurance Cover

Included under use of goods and services is payment for insurance expense of Kshs.5,043,5544 against the total commitment of Kshs.13,000,000 which remained unpaid as at the end of the financial year. Insurance policy documents to confirm the existence of cover in place were not made available for review.

In absence of sufficient and verifiable accounting records, the propriety in the utilisation of public resources for insurance 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. There were no key audit matters to report in the year under review.

Other Matter

1.0. Budget Controls and Performance

1.1. Under-Absorption of Budget

The statement of appropriation-recurrent and development combined reflects final budget expenditure and actual on comparable basis of Kshs.8,160,600,014 and Kshs.7,014,526,892 respectively resulting in under-absorption of Kshs.1,146,073,123 or 14%. The budget under-utilization mainly occurred under acquisition of assets and finance costs, including loan interest where Kshs.1,688,252,750 and Kshs.442,953 was spent against a budget estimate of Kshs.2,467,780,570 and Kshs.2,756,890 respectively.

Notable under-absorption was on the acquisition of assets of Kshs.779,527,820 or 33% of the approved budget. This implies resources earmarked for development activities were lying idle or may be an indication of over-budgeting and hence there is a need to re-evaluate the budgeting process to focus on priority areas as guided by public participation in the budget making process.

1.2. Budget for the Office of the Governor

The final budget of the Office of the Governor amounted to Kshs.425,696,229, comprising of development and recurrent votes of Kshs.119,600,000 and Kshs.306,096,229 respectively. However, at the close of the financial year, Kshs.289,309,102 had been spent resulting in under expenditure of Kshs.136,387,126 or 32% of the approved budget as detailed under **Appendix 1**.

The budget under-absorption indicates that some planned activities for the year were not undertaken. This may have negatively impacted on the delivery of services to the citizens of Bomet County.

2.0. Prior Year Matters

In the Audit Report of the previous years, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circulars.

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 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 Surrender to County Revenue Fund

As disclosed under Note 10 to the financial statements, the statement of receipts and payments reflects returns to county revenue fund of Kshs.1,064,227,340; (2018-Kshs.276,777,185). However, the fund account reflects a balance of Kshs.1,345,579,994 as at 30 June, 2019 of which Kshs.1,244,391,094 was returned to County revenue fund leaving a balance of Kshs.101,189,850. This is contrary to Section 136 of the Public Finance Management Act, 2012, which requires the County Government entity holding appropriated money that was withdrawn from the County Exchequer Account which has not been spent as at end of the financial year, be repaid back and a refund statement be prepared which shall be forwarded to the Controller of Budget.

In the circumstance the County is in breach of the law.

2.0 County Own Generated Receipts – Use of Outdated Valuation Roll

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects County Own Generated Receipts of Kshs.211,712,644 (2018-Kshs.181,675,343) which includes other property income amounting to Kshs.43,623,939 on account of property rates. However, the valuation roll used to bill the plot owners had not been updated with the new land subdivisions. Consequently, the new valuation roll has not been applied despite having been finalized, a situation which could lead to possible under billing of the rates.

3.0 Under-Collections of Revenue

Out the County own generated receipts final budget of Kshs.245,000,000, actual collections amounted to Kshs.211,712,644 resulting in a deficit of Kshs.33,287,356 or 14% of the budget. An analysis of the trend of the County own generated receipts over the last five (5) years revealed that it has not been meeting its revenue targets except for the 2016/2017 financial year. Detailed analysis is as below: -

Financial Year	Final Budget (Kshs.)	Actual Receipts (Kshs.)	Variance (Kshs.)	Percentage (%)
2014/2015	190,000,000	142,661,601	(47,338,399)	(24.9)
2015/2016	188,826,880	179,557,901	(9,268,979)	(4.9)

Financial Year	Final Budget (Kshs.)	Actual Receipts (Kshs.)	Variance (Kshs.)	Percentage (%)
2016/2017	207,709,568	236,697,037	28,987,469	14.0
2017/2018	200,241,165	181,675,343	(18,565,822)	(9.3)
2018/2019	245,000,000	211,712,644	(33,287,356)	(13.6)

Although the Management has attributed the decline in revenue collections to the expiry of the revenue collection system contract and delay in changeover to a new system, this is indicative of possible revenue leakages and inefficient revenue collection systems. Section 157(2) of the Public Finance Management Act, 2012, requires the receiver of County Government revenue to ensure that revenue for which the receiver is responsible for, be collected or recovered, and be accounted for in full.

4.0 Use of Goods and Services

As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects payments on use of goods and services of Kshs.1,310,389,880. Examination of available records on the payments revealed the following:

4.1 Irregular Payments to Council of Governors

The above balance of Kshs.1,310,389,880 includes payments under other operating expenses amounting to Kshs.4,407,151 out of which an amount of Kshs.5,000,000 was paid to the Council of Governors. This is contrary to Section 37 of the Inter-Governmental Relations Act, 2012, which states that all operational expenses of the Council of Governors should be met by the National Government.

4.2 Leased Medical Equipment

Included in the payments for specialized materials and services is Kshs.200 million towards annual leased medical equipment. However, the Management has not provided supporting documents by way of agreements detailing the leased equipment types, specifications and quantities. Site verification visits to sampled hospitals on 18 December, 2019 revealed that three (3) patients' beds and two (2) chairs at the Renal Unit at Longisa Hospital, an autoclave machines serial No. 19299 at the CSSD Centre and a radiography equipment and C-arm machines delivered to Ndanai Sub-hospital had not been put to use and remained idle in the respective facilities.

In the circumstance, it has not been possible to confirm whether the public resources have been used in an effective and lawful manner.

5.0 Acquisition of Assets - Purchase of Ambulances

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,688,252,750 (2018 – Kshs.939,223,116) under acquisition of assets. Included in the expenditure is Kshs.73,520,000 spent on the purchase of vehicles and other transport equipment. The amount includes payments made on procurement of two ambulances at Kshs.30,000,000 whose specifications were as spelt out by the State Department for Infrastructure. However, according to the

inspection report of the engineer from the Department, the specifications were not as spelt out in the procurement documents. This is contrary to Section 60 (2) of the Public Procurement and Assets Disposal Act, 2015 which states that the specific requirement shall include all the procuring entity technical requirement with respect to goods, works and services being procured.

6.0 Ethnic Composition

Section 65(e) of the County Government Act, 2012 which requires at least thirty percent (30%) of the vacant posts at entry level to be filled by candidates who are from the non-dominant ethnic community in the County. During the year under review, the County recruited seventy-three (73) employees who were all from one dominant ethnic community.

In the circumstances, the County Government is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, and Risk Management and Governance and Basis for Qualified Opinion 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 Fixed Assets Register

Included in the acquisition of assets amount is Kshs.32,053,852 for purchase of furniture and general equipment. Of this amount, Kshs.18,352,870 relates to furniture procured by the Department of Finance which was confirmed to have been received and recorded in the asset register. However, the assets have not been tagged, and the date of acquisition and the cost has also not been updated in the register.

2.0 Handing Over of Assets and Liabilities

Note 5.10 on other important disclosures under Annex 5 – Summary of fixed assets discloses cumulative historical cost of assets owned by the County Government amounting to Kshs.4,463,028,562 as at 30 June, 2019. The figure includes assets

inherited from the defunct Municipal Councils in the County. However, Management has not availed information of the assets and liabilities that were handed over for audit review and confirmation.

In the circumstances, it has not been possible to confirm the accuracy, existence and ownership of the public assets and liabilities handed over.

3.0 Delay in Projects' Implementation

Review of the County project implementation status report as at 30 June, 2019 revealed significant delays in their implementation. Some planned projects for the year were at less than 50% completion level while others were yet to commence. The detailed project status is at **Appendix 2.**

Although Management attributed the delays to late payments and also non-performance by some contractors, this is indicative of failure to comply with Section 149(1) of the Public Finance and Management Act, 2012.

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 or to cease operations.

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

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

Those charged with governance are responsible for overseeing the 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 skepticism throughout the audit. I also:

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

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

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

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

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

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

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

04 November, 2020

APPENDIX 1 – BUDGET FOR THE OFFICE OF THE GOVERNOR

Budget Line	Final Budget (Kshs)	Actual Expenditure (Kshs.)	Variance (Kshs.)	Percentage (%)
Gas Expenses	331,600	192,650	138,950	42
Telephone, Telex, Facsimile and Mobile Phone Services	1,400,000	1,304,900	95,100	7
Courier and Postal Services	200,000	186,876	13,124	7
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,000,000	4,423,800	5,576,200	56
Accommodation - Domestic Travel	36,066,880	36,301,612	(234,732)	(1)
Daily Subsistence Allowance	4,999,040	5,695,300	(696,260)	(14)
Sundry Items (e.g. Airport Tax, Taxis, etc)	1,000,000	1,348,300	(348,300)	(35)
Local Presidential Visits	4,000,000	3,548,000	452,000	11
Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	14,095,760	4,107,435.80	9,988,324	71
Hotel; Accommodation	12,350,000	13,756,250	(1,406,250)	(11)
International News Services	200,000	198,000	2,000	1
Publishing and Printing Services	9,500,000	7,729,193	1,770,807	19
Subscriptions to Newspapers, Magazines and Periodicals	829,620	734,100	95,520	12
Advertising, Awareness & Publicity Campaigns	6,998,480	7,203,159	(204,679)	(3)
Office Expenses (Inter Governmental)	23,700,000	9,044,500	14,655,500	62
Rent & Rates - Non-Residential (Inter Departmental)	6,000,000	4,407,151	1,592,848	27
Hire of Transport	3,500,000	1,879,000	1,621,000	46
Training Allowance	8,000,000	7,257,267	742,733	9
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,782,560	10,941,209	(2,158,649)	(25)
Boards, Committees, Conferences and Seminars	5,000,000	5,371,180	(371,180)	(7)
National Celebrations	3,000,000	0	3,000,000	100
Hospitality and others	5,500,000	6,664,940	(1,164,940)	(21)
Medical Insurance/Cover	23,167,440	2,453,119	20,714,321	89
Purchase of Uniforms and Clothing - Staff	3,568,800	1,334,700	2,234,100	63
General Office Supplies (papers, pencils, forms, small office equipment etc)	5,000,001	4,107,180	892,821	18

Budget Line	Final Budget (Kshs)	Actual Expenditure (Kshs.)	Variance (Kshs.)	Percentage (%)
Sanitary and Cleaning Materials, Supplies and Services	1,216,807	855,742	361,064	30
Legal Dues/fees, Arbitration and Compensation Payments	10,000,000	15,184,722	(5,184,722)	(52)
Other Operating expenses-Community Participation	71,100,000	56,101,640	14,998,360	21
Maintenance of Buildings and Stations - Non-Residential	2,985,808	2,400,350	585,458	20
Minor Alterations to Buildings and Civil Works	100,000	13,000	87,000	87
Maintenance of Communications Equipment	300,000	260,500	39,500	13
Compassionate Fund	11,631,933	10,453,400	1,178,533	10
Purchase of other Office Equipment	757,000	30,000	727,000	96
Purchase of Police and Security Equipment	995,400	484,000	511,400	51
Purchase of Generators	1,500,000	0	1,500,000	100
Disaster Response	6,629,700	5,420,000	1,209,700	18
Purchase of Motor Vehicle	25,000,000	22,820,000	2,180,000	9
Residential Buildings	77,100,000	28,000,000	50,500,000	65
Non-Residential Buildings-Offices	16,500,000	7,095,925	9,404,075	57
Construction of Buildings	1,000,000	0	1,000,000	100
Branding and Promotions; Printing, Advertising and Information Supplies and Services	289,400	0	289,400	100
Total	**424,296,229**	**289,309,101**	**136,387,126**	**32**

APPENDIX 2 - DETAILED PROJECT STATUS

No.	Project Name	Contract Amount (Kshs)	Completion Status	Remarks/Recommendation
1.	Construction of 150m^3 tank at Kyogong	2,300,000	80	Works ongoing
2.	New pump set for Kiptobit booster station	2,000,000	0%	LSO to be cancelled
3.	Construction of 150m^3 tank at Bondet	2,597,771	10%	Materials on site
4.	Electrification of Aonet water project	2,300,000	10%	Payment made, Kenya Power to work on it
5.	Upgrade of transformer	1,031,829	0%	To be requisitioned afresh
6.	Construction of 25m^3/hr. CFU	4,103,000	10%	Works ongoing
7.	Electrification of Kapsimbiri water project	2,100,000	80%	Works ongoing
8.	Electrification of Kapset/ Muriasi water project	84,000	80%	Works ongoing
9.	Electrification of Chesambai water project	2,200,000	0%	Allocation transferred to Tinet and Chemaner Water Project
10.	Electrification of Kaplomboi water project	700,000	0%	Cancelled
11.	Hydrological drilling assessment, EIA and drilling	2,496,320	10%	Contractor encountered hard rock formation- works suspended
12.	Hydrogeological survey, EIA and drilling	2,501,000	0%	Contractor yet to resume works
13.	Construction of the Governor's Residence	78,014,242	40	Contractor yet to resume works
14.	Infrastructure	7,900,000	80%	38 tea buying centres have received materials. While supply for the other 10 is underway. Coffee nurseries established.
15.	ATC Offices	8,900,000	0%	Cancelled
16.	Green house and small equipment	3,905,000	40	Supplier is yet to deliver the green houses. Default notice given to the supplier.
17.	ASDSP Project	7,000,000	70%	Project is ongoing.
	Total	**130,133,162**		

5. FINANCIAL STATEMENTS

5.1 STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2018-2019 KShs	2017-2018 KShs
RECEIPTS			
Exchequer releases	1	6,275,540,426	5,254,800,000
Proceeds from Domestic and Foreign Grants	2	156,252,849	48,065,933
Transfers from Other Government Entities	3	4,178,339	301,808,791
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	211,712,644	181,675,343
Returned CRF issues	10	1,064,227,340	276,777,185
TOTAL RECEIPTS		**7,711,911,598**	**6,063,127,252**
PAYMENTS			
Compensation of Employees	11	2,325,135,474	2,221,097,999
Use of goods and services	12	1,310,389,880	939,223,116
Subsidies	13	-	-
Transfers to Other Government Units	14	1,103,332,667	1,005,075,514
Other grants and transfers	15	430,049,451	142,509,735
Social Security Benefits	16	144,947,117	-
Acquisition of Assets	17	1,688,252,750	684,076,569
Finance Costs, including Loan Interest	18	442,953	382,497
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	11,976,600	3,301,250
TOTAL PAYMENTS		**7,014,526,892**	**4,995,666,680**
SURPLUS/DEFICIT		**697,384,706**	**1,067,460,572**

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 6/12/2019 and signed by:

Chief Officer
Name: David Kikwai

Head of Treasury
Name: Kenneth Koech
ICPAK Member Number: 9256

5.2 STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,020,097,785	1,345,578,231
Cash Balances	21B	1,960	1,763
Total Cash and cash equivalent		**1,020,099,745**	**1,345,580,024**
Accounts receivables – Outstanding Imprests	22	2,984,410	-
TOTAL FINANCIAL ASSETS		**1,023,084,155**	**1,345,580,024**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	44,345,965	-
NET FINANCIAL ASSETS		**978,738,190**	**1,345,580,024**
REPRESENTED BY			
Fund balance b/fwd	24	**281,353,484**	**278,120,252**
Prior year adjustments	25	-	-
Surplus/Deficit for the year		**697,384,706**	**1,067,460,572**
NET FINANCIAL POSITION		**978,738,190**	**1,345,580,024**

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 6/12/2019 and signed by:

Chief Officer
Name: David Kikwai

Head of Treasury
Name: Kenneth Koech
ICPAK Member Number: 9256

5.3 STATEMENT OF CASH FLOWS

		2018-2019	2017 – 2018
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	6,275,540,426	5,254,800,000
Proceeds from Domestic and Foreign Grants	2	156,252,849	48,065,933
Transfers from Other Government Entities	3	4,178,339	301,808,791
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	211,712,644	181,675,343
Returned CRF issues	10	1,064,227,340	276,777,185
Payments for operating expenses			
Compensation of Employees	11	-2,325,135,474	-2,221,097,999
Use of goods and services	12	-1,310,389,880	-939,223,116
Subsidies	13	-	-
Transfers to Other Government Units	14	-1,271,230,918	-1,005,075,514
Other grants and transfers	15	-262,151,200	-142,509,735
Social Security Benefits	16	-144,947,117	-
Finance Costs, including Loan Interest	18	-442,953	-382,497
Other Payments	20	-11,976,600	-3,301,250
Adjusted for:			
Adjustments during the year		41,361,555	-
Net cash flow from operating activities		**2,426,999,011**	**1,751,537,141**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	-1,688,252,750	-684,076,569
Net cash flows from Investing Activities		**-1,688,252,750**	**-684,076,569**
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		**738,746,261**	**1,067,460,572**
Cash and cash equivalents at BEGINNING of the year	**24**	**281,353,484**	**278,120,252**
Cash and cash equivalents at END of the year	**21**	**1,020,099,745**	**1,345,580,824**
As per statement of assets		**1,020,099,745**	**1,345,579,994**

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 6/12/2019 and signed by:

Chief Officer
Name: David Kikwai

Head of Treasury
Name: Kenneth Koech
ICPAK Member Number: 9256

5.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,669,256,091	21,685,395	6,690,941,486	6,275,540,426	415,401,060 -	94%
Proceeds from Domestic and Foreign Grants	156,252,849	-	156,252,849	156,252,849	-	100%
Transfers from National Government Entities	4,178,339		4,178,339	4,178,339	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Conditional allocation to county Governments						
Fuel levy conditional allocation						
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	210,221,723	34,778,277	245,000,000	211,712,644	33,287,356	87%
Returned CRF issues	329,888,183	734,339,157	1,064,227,340	1,064,227,340	0	100%
TOTAL	**7,369,797,185**	**790,802,829**	**8,160,600,014**	**7,711,911,598**	**448,688,417**	**95%**
PAYMENTS						
Compensation of Employees	2,011,519,884	494,001,960	2,505,521,844	2,325,135,474	180,386,370	93%
Use of goods and services	1,340,891,254	110,000,000	1,450,891,254	1,310,389,880	140,501,374	90%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,043,791,146	59,660,000	1,103,451,146	1,103,332,667	118,479	100%
Other grants and transfers	417,108,251	14,000,000	431,108,251	430,049,451	1,058,800	100%
Social Security Benefits	24,000,000	126,050,000	150,050,000	144,947,117	5,102,883	97%
Acquisition of Assets	2,488,309,760	16,090,870	2,504,400,630	1,688,252,750	816,147,880	67%

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 %
Finance Costs, including Loan Interest	2,756,890	-	2,756,890	442,953	2,313,937	16%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	41,420,000	(29,000,000)	12,420,000	11,976,600	443,400	96%
TOTAL	**7,369,797,185**	**790,802,830**	**8,160,600,015**	**7,014,526,892**	**1,146,073,123**	**86%**

(a) Low finance cost of 16% utilisation was as a result of reduced county imprest accounts that were closed by the county government because the county fully utilized IFMIS.

The entity financial statements were approved on 6/12/2019 and signed by:

Chief Officer
Name: David Kikwai

Head of Treasury Accounts
Name: Kenneth Koech
ICPAK Member Number: 9256

5.5 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	3,855,638,826	244,305,455	4,099,944,281	3,962,494,951	337,449,330	97%
Proceeds from Domestic and Foreign Grants						0%
Transfers from National Government Entities	4,178,339		4,178,339	4,178,339	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Conditional allocation to county governments		-				
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	210,221,723	34,778,277	245,000,000	211,712,644	33,287,356	87%
Returned CRF issues	329,888,183	548,934,804	878,822,987	878,822,987	-	100%
TOTAL	**4,399,927,071**	**828,018,536**	**5,227,945,607**	**5,057,208,921**	**370,736,686**	**96 %**
PAYMENTS						
Compensation of Employees	2,011,519,884	494,001,960	2,505,521,844	2,325,135,474	180,386,370	93%
Use of goods and services	1,173,290,265	(78,717,628)	1,094,572,637	1,088,441,993	6,130,644	99%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	517,866,146	306,684,204	824,550,350	791,930,103	32,620,247	97%
Other grants and transfers	417,108,251	(2,000,000)	415,108,251	414,049,451	1,058,800	100%
Social Security Benefits	24,000,000	40,050,000	64,050,000	63,947,117	102,883	100%

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 %
Acquisition of Assets	211,965,635	97,000,000	308,965,635	307,250,165	1,715,470	99%
Finance Costs, including Loan Interest	2,756,890	-	2,756,890	442,953	2,313,937	16%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	41,420,000	(29,000,000)	12,420,000	11,976,600	443,400	96%
TOTAL	**4,399,927,071**	**828,018,536**	**5,227,945,607**	**5,003,173,856**	**224,771,751**	**96%**

(a) Low finance cost of 16% utilisation was as a result of reduced county imprest accounts that were closed by the county government because the county went IFMIS fully

The entity financial statements were approved on 6/12/ 2019 and signed by:

Chief Officer
Name: David Kikwai

Head of Treasury Accounts
Name: Kenneth Koech
ICPAK Member Number:9256

5.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,813,617,265	(222,620,060)	2,590,997,205	2,314,018,593	76,978,612	89%
Proceeds from Domestic and Foreign Grants	156,252,849	-	156,252,849	156,252,849	-	100%
Transfers from National Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	-	-	-	-	-	0%
Returned CRF issues	-	185,404,353	185,404,353	185,404,353	-	100%
TOTAL	**2,969,870,114**	**(37,215,707)**	**2,932,654,407**	**2,655,675,795**	**76,978,612**	**87%**
PAYMENTS						
Compensation of Employees	-		-	-	-	0%
Use of goods and services	167,600,989	188,717,628	356,318,617	221,947,886	134,370,731	62%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	525,925,000	(210,404145)	315,520,855	311,402,564	4,118,291	99%
Other grants and transfers	-	16,000,000	16,000,000	16,000,000	-	100%
Social Security Benefits	-	86,000,000	86,000,000	81,000,000	5,000,000	94%
Acquisition of Assets	2,276,344,125	-80,909,130	2,158,814,935	1,381,002,585	777,812,350	63%

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 %
Interest						
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	**2,969,870,114**	**(37,215,707)**	**2,932,654,407**	**2,011,353,035**	**921,301,372**	**68%**

The entity financial statements were approved on 6/12/ 2019 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name: Kenneth Koech
ICPAK Member Number:9256

5.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
101004760		**Policy, Planning & General Administrative Services**	4,300,583,033	4,091,900,000	208,683,033
	101014760	Policy, Planning & General Administrative Services	4,300,583,033	4,091,900,000	208,683,033
103004760		**Environment Management & Protection**	7,900,000	4,938,900	2,961,100
	103034760	Environment Management	7,900,000	4,938,900	2,961,100
105004760		**Crop Development and Management**	74,348,575	47,821,598	26,526,977
	105044760	Agricultural Engineering Services	20,485,395	16,269,462	4,215,933
	105054760	Cash Crop Development	34,459,379	15,645,469	18,813,910
	105064760		19,403,801	15,906,667	3,497,134
106004760		**Agribusiness Development & Marketing**	103,795,200	77,660,385	26,134,815
	106024760	Promotion of cooperative movement and training	87,393,200	77,660,385	9,732,815
	106074760		16,402,000	0	16,402,000
107004760		**Livestock Development & Management**	67,834,999	7,903,565	59,931,434
	107034760	Disease & Vector Control i.e Dips	6,000,000	5,775,000	225,000
	107054760	Livestock & Fisheries Development	16,120,000	626,565	15,493,435
	107064760	Veterinary services Development	45,714,999	1,502,000	44,212,999
109004760		**Land Policy and Planning**	33,500,000	12,866,888	20,633,113
	109034760		1,000,000	135,000	865,000
	109044760	Land Use Planning and Management	32,500,000	12,731,888	19,768,113
110004760		**Housing Development and Human Settlement**	6,360,000	6,053,584	306,416
	110014760	Housing Development	6,360,000	6,053,584	306,416
111004760		**Urban Development**	46,564,417	41,440,387	5,124,030
	111014760	Urban Transport and Mobility	10,922,000	10,922,000	0
	111034760	Urban Safety and Disaster Control	7,917,000	5,723,889	2,193,111
	111054760	Urban Infrastructure and Market Development	22,725,417	19,884,956	2,840,461
	111064760		5,000,000	4,909,541	90,459
112004760		**Cooperatives, Value Additions and Marketing**	14,350,000	1,389,000	12,961,000

	112014760	Value Addition	14,350,000	1,389,000	12,961,000
	112034760	Marketing Development	0	0	0
120004760		**Kenya Climate Smart Agricultural Programme**	20,000,000	1,784,168	18,215,832
	120014760	Kenya Climate Smart Agricultural Programme	20,000,000	1,784,168	18,215,832
131004760			209,600,000	61,597,745	148,002,255
	131014760	Irrigation development services	209,600,000	61,597,745	148,002,255
201004760		**Roads Construction and Maintenance**	934,338,575	933,146,458	1,192,117
	201014760	Design and construction of roads	913,492,574	913,387,697	104,877
	201024760	Routine maintenance of Roads	20,846,001	19,237,511	1,608,490
	201084760	Roads Maintenance	0	521,250	-521,250
203004760		**Vehicle Maintenance and Fleet management**	32,200,000	28,849,500	3,350,500
	203044760	Trsansport Management Services	32,200,000	28,849,500	3,350,500
204004760		**Energy Development**	35,400,000	31,910,532	3,489,468
	204024760	Low Cost Energy Services	35,400,000	31,910,532	3,489,468
301004760		**Tourism Development**	10,800,000	1,565,768	9,234,232
	301054760	Tourism Development and Promotion	10,800,000	1,565,768	9,234,232
303004760		**Trade Development**	65,950,107	24,196,574	41,753,533
	303074760	Domestic and International Trade Development	65,860,707	24,196,574	41,664,133
	303084760	Entreprenurial and Management Training Services	89,400	0	89,400
304004760		**Industrial Development**	34,700,000	23,203,053	11,496,947
	304074760	Industrial Development and Support	34,700,000	23,203,053	11,496,947
305004760		**Investment Promotion**	7,300,000	7,219,000	81,000
	305014760	Promote investments in the county	7,300,000	7,219,000	81,000
401004760		**Policy and Administration**	120,772,073	23,295,799	97,476,274
	401024760	Support to health facilities(11.6M/month)	120,772,073	23,295,799	97,476,274
402004760		**Preventive and Promotive Health Services**	8,000,000	5,225,960	2,774,040
	402024760	Communicable disease prevention & control	8,000,000	5,225,960	2,774,040
403004760		**Curative Health Services**	626,234,050	278,142,886	348,091,164
	403014760	Infrastructural support to health facilities	414,290,576	118,748,025	295,542,551

	403024760	Commodities ? Pharms,non-pharms,reagents,linen	211,943,474	159,394,861	52,548,613
502004760		**Early Childhood Development and Education**	144,582,766	137,525,403	7,057,363
	502034760	Development of ECD Infrastructure/ Refurbishment	126,622,164	122,224,945	4,397,219
	502084760	Support for Needy Children	15,800,000	15,300,458	499,542
	502094760	Support to ECD Centres	2,160,602	0	2,160,602
506004760			21,837,060	18,615,400	3,221,660
	506014760	ECDE Infrastructure Improvement	10,298,800	8,501,400	1,797,400
	506024760	Accredition and Quality Assurrance	11,538,260	10,114,000	1,424,260
507004760			9,730,800	6,733,950	2,996,850
	507014760	Talent Development Services	4,500,000	2,798,350	1,701,650
	507024760	Sport Development and Promotion	5,230,800	3,935,600	1,295,200
508004760			94,513,040	85,832,964	8,680,076
	508014760	Social Facilities Development	19,600,000	18,611,525	988,475
	508024760	Cultural Sites Development	38,686,440	36,686,440	2,000,000
	508034760	PWDs, Women and Youth Empowerment	7,226,600	2,714,800	4,511,800
	508044760	Youth Polytechnics- Conditional	29,000,000	27,820,199	1,179,801
703004760		**ICT Infrastructure Services**	1,955,897	131,300	1,824,597
	703014760	0	1,955,897	131,300	1,824,597
708004760		**Administrative Services**	14,600,000	10,230,075	4,369,925
	708014760	ICT and Information Services	14,600,000	10,230,075	4,369,925
906004760		**Social Development and Social Services**	17,546,744	14,291,810	3,254,934
	906014760	Social welfare and vocational rehabilitation	5,925,000	3,335,000	2,590,000
	906034760	Gender and Development	500,000	288,060	211,940
	906044760	Child Community Support Services	11,121,744	10,668,750	452,994
911004760			4,000,000	3,795,000	205,000
	911014760	Development and Promotion of Culture	4,000,000	3,795,000	205,000
912004760			8,141,014	0	8,141,014
	912034760	Youth Support Services	8,141,014	0	8,141,014
1001004760			9,341,795	8,806,738	535,057

	1001014760	Sanitation	4,272,256	4,141,417	130,839
	1001024760	Nutrition Interventions	5,069,539	4,665,321	404,218
1003004760			264,761,471	223,613,417	41,148,054
	1003014760	Development of Water Supplies	264,761,471	223,613,417	41,148,054
1004004760			5,509,000	4,250,001	1,258,999
	1004014760	Environmental Management	5,509,000	4,250,001	1,258,999
		Grand Total	7,357,050,616	6,225,937,808	1,131,112,809

5.8 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.

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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *entity* 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 *entity* 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to **KShs 44,345,965.30** compared to KShs 0 in prior period as indicated on note 21.

There were no other restrictions on cash during the year

5. 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.

6. 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.

7. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Government of Bomet 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.

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Bomet 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 11th June 2018 for the period 1st July 2019 to 30 June 2019 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Government of Bomet actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. 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.

12. 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.

13. 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.

5.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 – 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	296,730,000	735,672,000
Total Exchequer Releases for quarter 2	1,625,916,282	972,138,000
Total Exchequer Releases for quarter 3	1,841,240,666	1,839,180,000
Total Exchequer Releases for quarter 4	2,511,653,478	1,707,810,000
Total	**6,275,540,426**	**5,254,800,000**

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

1A. Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	296,730,000	735,672,000
Total Equitable Share for quarter 2	1,542,996,000	972,138,000
Total Equitable Share for quarter 3	1,632,015,000	1,839,180,000
Total Equitable Share for quarter 4	2,462,859,000	1,707,810,000
Total	**5,934,600,000**	**5,254,800,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	39,311,306	-
World Bank – THUSCP	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme(KDSP)	-	-
Youth Polytechnic support grant	48,794,478 -	-
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	209,534,800	-
Agriculture Sector Development Support Project (ASDSP)	7,458,275	-
Kenya Climate Smart Agriculture Project (KCSAP)	35,841,567	-
Total	**340,940,426**	**-**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
HSSF	-	-	-	13,589,799
UHC	-	-	-	34,476,134
Grants Received from other levels of government				
Road maintenance fuel levy fund	-	-	156,252,849	
Tota			**156,252,849**	**48,065,933**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Transfers from Central government entities		
conditional allocation for polytechnics		45,149,112
KDSP		41,921,669
conditional allocation for compensation for user fees foregone	4,178,339	14,191,766
Road Mainateinance levy		200,546,244
TOTAL	**4,178,339**	**301,808,791**

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 – 2018
	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	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018- 2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	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	-	-

7. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 – 2018
	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	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018 - 2019	2017 – 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 – 2018
	KShs	KShs
Interest Received	-	-
Profits and Dividends	18,348,308	19,163,278
Rents	1,374,800	1,940,170
Other Property Income	43,623,939	30,537,717
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	6,279,087	5,076,409
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	696,947	-
Receipts from Voluntary transfers other than grants	-	-
Business Permits	44,620,802	37,471,524
Cess	-	-
Poll Rates	-	-
Plot Rents	2,429,094	4,681,867
Other Local Levies	1,265,972	1,136,524
Administrative Services Fees	-	-
Various Fees	-	-
Council's Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council'S Infrastructure Assets	-	-
Other Miscellaneous Receipts	-	467,827
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-

Long Term Loans (Over 3 Yr Rpayment)	-	-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-
Other Receipts From Financial Assets Loan	-	-
Market/Trade Centre Fee	4,533,357	3,927,640
Vehicle Parking Fees	9,869,682	8,236,140
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Other Education-Related Fees	-	-
Other Education Receipts	-	-
Public Health Services	2,712,549	2,506,200
Public Health Facilities Operations	73,940,808	64,300,017
Environment & Conservancy Administration	-	-
Slaughter Houses Administration	2,017,299	2,230,030
Water Supply Administration	-	-
Sewerage Administration	-	-
Other Health & Sanitation Revenues	-	-
Technical Services Fees	-	-
External Services Fees	-	-
TOTAL	**211,712,644**	**181,675,343**

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
Recurrent account	222,108,385.96	276,777,185.30
Development account	842,118,954.44	-
Deposit account		-
Total	**1,064,227,340**	**276,777,185**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	1,547,931,639	1,304,752,460
Basic wages of temporary employees	571,900	32,073,852
Personal allowances paid as part of salary	776,631,935	848,442,230
Personal allowances paid as reimbursements	-	12,778,065
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	17,979,191
Compulsory national social security schemes	-	5,072,200
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**2,325,135,474**	**2,221,097,999**

12. USE OF GOODS AND SERVICES

	2018 - 2019	2017 – 2018
	KShs	KShs
Utilities, supplies and services	21,124,479	17,185,307
Communication, supplies and services	5,473,186	5,582,699
Domestic travel and subsistence	471,315,682	126,529,701
Foreign travel and subsistence	36,101,449	26,264,110
Printing, advertising and information supplies & services	57,900,066	94,968,105
Rentals of produced assets	46,198,512	74,455,222
Training expenses	64,887,083	73,475,047
Hospitality supplies and services	54,897,123	23,262,050
Insurance costs	5,043,554	18,869,476
Specialised materials and services	222,880,169	186,971,783
Office and general supplies and services	23,210,438	46,042,581
Other operating expenses	188,509,009	145,703,210
Routine maintenance – vehicles and other transport equipment	45,810,476	42,282,492
Fuel Oil and Lubricants	44,396,292	52,198,100
Routine maintenance – other assets	22,642,362	5,433,231
Total	**1,310,389,880**	**939,223,116**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Subsidies to Public Corporations	-	-
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
Total	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Transfers to County Government entities		
Support to Bomet water company	98,300,000	88,000,000
County assembly	657,433,000	645,882,000
Cooperative societies	81,110,385	36,556,200
Cash transfer for Health facilities	179,515,975.00	201,637,314
Transfers to education facilities	86,973,306.85	
BIDP	-	33,000,000
TOTAL	**1,103,332,667**	**1,005,075,514**

15. OTHER GRANTS AND PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Scholarships and other educational benefits	45,334,944	43,375,383
Emergency relief and refugee assistance	154,630	-
Other current transfer ,grants	185,221,481	71,134,352
MORTGAGE	30,420,000	28,000,000
KUSP	168,918,396	-
TOTAL	**430,049,451**	**142,509,735**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018 - 2019	2017 – 2018
	KShs	KShs
Government pension and retirement benefits	29,831,797	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	115,115,320	-
Total	**144,947,117**	-

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 – 2019	2017 – 2018
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	183,025,150	137,136,544
Refurbishment of Buildings	2,099,547	3,713,670
Construction of Roads	610,475,843	160,697,104
Construction and Civil Works	109,736,795	218,724,671
Overhaul and Refurbishment of Construction and Civil Works	559,754,010	7,250,226
Purchase of Vehicles and Other Transport Equipment	73,520,000	10,000,000
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment	3,370,682	-
Purchase of Office Furniture and General Equipment	32,054,852	20,314,036
Purchase of ICT Equipment	23,181,736	22,589,787
Purchase of Specialised Plant, Equipment and Machinery	55,858,788	82,019,067
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	10,486,441	12,054,972
Research, Studies, Project Preparation, Design & Supervision	22,665,097	187,534
Rehabilitation of Civil Works	1,888,810	-
Acquisition of Strategic Stocks and commodities	-	2,147,908
Acquisition of Land	135,000	7,241,051
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	**1,688,252,750**	**684,076,569**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
BANK CHARGES	442,953	382,497
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	**442,953**	**382,497**

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

	2018 – 2019	2017 – 2018
	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	-	-

20. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves		-
Civil Contingency Reserves	11,976,600	-
Other expenses		3,301,250
Total	**11,976,600**	**3,301,250**

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)	2018 – 2019	2017 – 2018
				KShs	KShs
Central Bank of Kenya,Recurrent Account no.1000171049				299,566,018	209,099,112
Central Bank of Kenya,Development Account no.1000170964				3,864,277	195,491
Central Bank of Kenya,Revenue Account no.1000171545				451,792,911	961,478,583
Central Bank of Kenya,Fuel levy Account no.1000268379				6,595,374	147,984,667
Central Bank of Kenya,Universal Health Care Account no.1000335769				12,440,867	15,959,649
Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758				-	
Central Bank of Kenya, Bomet County urban institutional Grant Account no.1000385747				-	
Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919				21,108,666	
Central Bank of Kenya, Bomet County Deposit Account no.1000368907				44,345,965	

Central Bank of Kenya,Bomet county vilage politechnic Account no.1000367997				37,959,737	
Co-operative Bank Imprest Account no. 01141356757900				82,379	68,532
Kenya Commercial Bank Account no. 1173490019					
KONOIN SUB-COUNTY STANDING IMPREST-1150773111					
Longisa Hospital					
LONGISA COUNTY HOSPITAL DEVELOPMENT ACCOUNT - 100109048400					79,731
social services standing imprest account-1157999689					
Bomet county safety net					
COUNTY ASSEMBLY-1220264453628					
BOMET WATER AND IRRIGATION DEPARTMENT-1220262711083					
Urban Development Grants Equity bank account no.0278947148				141,785,991	
Bomet County Assembly-Equity ac no 1220261153628					
KCB Bank Bomet County Revenue Collection Account-1143078756				322,150	1,145,290
Trans National Bank Bomet County Imprest Account ac no 172413001					
Dispensaries and Health					9,531,328

centres(List attached)					
Equity imprest account 1220276190741					9,129
KDSP Account Family bank					26,750
Bomet County Administration Account	172453001			3,522	
Bomet County Administration Imprest A/C	174765001				
Bomet County Agribusiness and Cooperative Dept	171614001			201.05	
Bomet County CDG Revenue A/C	174645001			14,860.00	
Bomet County Cooperative Union	171782001				
Bomet County Imprest A/C	17243002				
Bomet County Street Lighting Project	171724			214,866.77	
Total				**1,020,097,785**	**1,345,578,231**

21B. CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency	1,960	1,763
Cash in Hand – Held in foreign currency	-	-
Total	**1,960**	**1,763**

Cash in hand should also be analysed as follows:

	2018 – 2019	2017 – 2018
	KShs	KShs
COUNTY TREASURY	1,960	1,763
Location 2	-	-
Total	**1,960**	**1,763**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Government Imprests	2,984,410	-
Clearance Accounts	-	-
Total	**2,984,410**	**-**

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Kiprono Langat		250,000	-	250,000
linda minaiywa		716,410	-	716,410
Edward sugilai		632,000	-	632,000
Job Towett		516,000	-	516,000
Davis yegon		370,000	-	370,000
vivian sang		500,000	-	500,000
Total		**2,984,410**	**-**	**2,984,410**

23. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	44,345,965	-
Total	**44,345,965**	**-**

24. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	281,353,484	278,120,252
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**281,353,484**	**278,120,252**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
NET ADJUSTMENTS	-	-

5.10 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	26,320,531	64,053,673	645,391	89,728,813
Construction of civil works	21,085,884	78,809,349	89,755,631	10,139,602
Supply of goods	187,593,429	3,370,702	44,608,128	146,356,003
Supply of services	61,240,147	77,291,466	17,991,903	120,539,710
			0	
Total	**296,239,991**	**223,525,191**	**153,001,053**	**366,764,128**

2. PENDING STAFF PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 4)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. 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

	2018- 2019	2017- 2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	-	-
Transfers to related parties		
Transfer to the County Assembly	657,433,000	645,882,000
Transfers to other County Government Entities	404,751,106	36,556,200
Transfers to Development Projects	-	43,375,383
Transfers to non reporting entities e.g schools and welfare	57,821,096	201,637,314
Transfers to County Water Service Providers	98,300,000	88,000,000
Expenses paid on behalf of County Water Service Providers	-	71,134,352
Total Transfers to related parties	**1,218,305,202**	**1,086,585,249**
Transfers from related parties		
Transfers from the Exchequer	5,934,600,000	5,404,128,480
Transfers from MDAs		
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties	**5,934,600,000**	**5,404,128,480**

5. 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	
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

6. PROGRESS ON FOLLOW UP OF AUDITOR 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 30th 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	Not resolved	3rd December 2019

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 30th 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	Not resolved	3rd December 2019
3. Payments made outside IFMIS	During the year under review, the county executive made payments amounting to	The payments in question are transacted/ transferred through IFMIS as lumpsum to a commercial bank account held	David Kikwai Chief officer – Finance	Not resolved	3rd December 2019

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)*
	Ksh 162,420,395 outside IFMIS	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 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	The county executive had an outstanding pending bill amounting to Kshs 296,240,147 for goods and services procured	David Kikwai Chief officer – Finance	Not resolved	3rd December 2019

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)*
	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 balance of kshs 296,24014cannot be fully confirmed.	but not paid at the end the financial year 2017/18. A detailed schedule and Supportive documents have been availed for audit verification			
REPORT ON LAWFULNESS AND	In the year under review, the county executive collected	It is true that it appears that there was decline in collection of local revenues in some	David Kikwai Chief officer – Finance	Not resolved	3rd December 2019

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)*
EFFECTIVENESS IN USE OF PUBLIC RESOURCES **1.Budget performance** **1.1 Revenue collection**	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 (77.54%), plot rent (53.74%) and market fees (49.1%). No satisfactory explanation has been provided for	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 the collection of the financial year under review.			

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)*
	apparent ineffectiveness in the collection of revenue.				
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	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 unspent balances at the close of the financial year under review	David Kikwai Chief officer – Finance	Not resolved	3rd December 2019

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)*
	requires a minimum of 30% of the total budget be allocated to the development. 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% The budget performance under recurrent vote in 2017/18 is detailed below 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		David Kikwai Chief officer – Finance	Not resolved	3rd December 2019

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)*
	2017/18				
2. Construction of Lounge and office	The County Executive of Bomet awarded a contract of Kshs.52,000,000 to Lions Company Limited for building 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.	The payment of Kshs 8,856,984 form part of variations to the contract. The minutes and request from the contractor are available for audit verification. Minutes and request letter from the contractor have been availed for audit verification	David kikwai chief officer – finance	Not resolved	3rd December 2019
3. Procurement of	The county Executive	The supplier delivered all the	David kikwai	Not resolved	3rd December

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)*
Batch Pasteurizers	of Bomet paid Desley Holdings Kshs.2,430,000 vide payment Voucher No.4126 on 27th June 2018, for the supply of three batch pasteurizers for onward donation to three cooperative societies namely: Kimbilio Daima Sacco, Chepchabas 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	pasteurizers and the dispensers as per the orders given to the supplier for Kimbilio Daima cooperative society in Kimulot ward, Chepchabas cooperative in Chepchabas ward and KapKap 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 prohibits transportation of unpasteurized	chief officer – finance		2019

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)*
	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 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,	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. 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 availed for audit verification			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	the county and cooperatives may not receive value for money from the expenditure of Kshs.2,430,000				
4. Advance payment for donated medical equipment	Relief For Africa Foundation was paid advance payment of Kshs.23,563,000, by the county government of Bomet for facilitating the shipment of donated medical equipment from the United States of America. The equipment were donated by the World Medical Relief which is an American donor organization. Physical verification revealed that the equipment was delivered to Longisa	The county government received donations of assorted medical equipment from world medical relief, a donor organization based in America The said consignment was shipped by relief for Africa foundation who are logistics managers of World medical relief foundation upon payment of the shipment costs amounting to Kshs. 23,563,000. The donations have been delivered to longisa hospital. The delivery note has been availed for audit verification	David kikwai chief officer – finance	Not resolved	3rd December 2019

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)*
	Hospital in Bomet County. The payment of advance contravenes section 146 of public procurement and disposal Act 2015.				

Guidance Notes:

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

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

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

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

CEC, County Treasury

Sign……

Date……

7. 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	296,730,000	-	-	-	296,730,000
Exchequer Releases for quarter 2	1,542,996,000	7,809,340	-	75,110,942	1,625,916,282
Exchequer Releases for quarter 3	1,632,015,000	1,349,449	-	207,876,217	1,841,240,666
Exchequer Releases for quarter 4	2,462,859,000	30,152,517	-	18,641,961	2,511,653,478
Total	**5,934,600,000**	**39,311,306**	**-**	**301,629,120**	**6,275,540,426**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Com ments
	A	B	c	d=a-c		
Construction of buildings						
1. KEIN CONTRACTORS&GEN.SUPLY LTD	480,369.80	-	-	480,369.80	-	
2. MATUI HOLINGS LTD	501,992.80	-	-	501,992.80	-	
3. SYNEVATE LTD	860,000.00			860,000.00		
4. NAESK INVESTMENT GROUP LIMITED	869,625.50	-	-	869,625.50	-	
5. DAMSLINKS SERVICES KOMPANY Ea LTD	943,005.00			943,005.00		
6. GENLINK INVESTMENTSLIMITED	479,869.20			479,869.20		
7. KEIN CONTRACTORS&GEN.SUPLY LTD	501,131.05			501,131.05		
8. RICRONS INTERNATIONAL CO.LTD	819,650.00			819,650.00		
9. SIMOTWO LOGISTICLTD	871,000.00			871,000.00		
10. MAYTRAIL INVESTMENT LIMITED	882,726.60			882,726.60		
11. TIMSELY ENTERPRISE LTD	463,108.60			463,108.60		
12. OASISBRAND COMPANY LTD	495,783.10			495,783.10		
13. YAT-Ore SUPPLIE&CIVIL ENG LTD	499,810.84			499,810.84		
14. HARDSTONE ENGINEERING LTD	811,768.00			811,768.00		
15. TUNKEY LIMITED	1,042,350.00			1,042,350.00		
16. JUVINILE INVESTMENT CO LTD	830,000.00			830,000.00		
17. WINZAGON LTD	859,845.00			859,845.00		
18. NACOLO LTD	504,980.80			504,980.80		

19. ANRON ENTERPRISES LTD	865,000.00			865,000.00		
20. Kerembe Investment Ltd	918,174			918,174		
21. Brixwell Holdings Ltd	1,254,219			1,254,219		
22. Jakas International Co.Ltd	864,655			864,655		
23. Belron Investments Ltd	610,630			610,630		
24. Rosko Company	1,350,000			1,350,000		
25. Asab Works	507,600			507,600		
26. Preston Construction Ltd	875,779			875,779		
27. Bromeke Holdings	897,244			897,244		
28. Alconet Co.Ltd	1,451,523			1,451,523		
29. Lanbro Construction	328,384			328,384		
30. Benjmark Enteprise Ltd	350,000			350,000		
31. Ms Matul Holdings Ltd	886,147			886,147		
32. Genlink Investment Ltd	203,277			203,277		
33. Markel Enterprise Ltd	960,230			960,230		
34. Robwoods General and Construction Ltd.	1,193,000			1,193,000		
35. Rebeshcol engineering	1,450,000			1,450,000		
36. Rebenco Holdings	266,321			266,321		
37. Macillan Company Ltd	745,623			745,623		
38. Mpither Holding co.Ltd	499,995			499,995		
39. Wilkochic enterprise	1,385,499			1,385,499		
40. Bolycon engineering	542,750			542,750		
41. Esterland co.	550,000			550,000		
42. Gabs engineering	818,950			818,950		
43. Namcom gen	525,351			525,351		

44. Takote company	978,671			978,671		
45. Belcom investment	570,000			570,000		
46. Kenap enterprises	936,884			936,884		
47. Jonoki enterprise ltd	762,351			762,351		
48. Hekolan ltd kipyator	733,360			733,360		
49. Nicklinks enteprises	1,204,356			1,204,356		
50. Biosal link ltd	486,504			486,504		
51. Ornate ventures ltd	337,698			337,698		
52. Oleseroi investment ltd	638,010			638,010		
53. Kiromwok sec school	400,000			400,000		
54. Kamureito sec sch	500,000			500,000		
55. Mariko pry sch (ecde toilet)	400,000			400,000		
56. Kamaget day sec sch	500,000			500,000		
57. Kaplong vtc	950,000			950,000		
58. Kapkemoi vtc	500,000			500,000		
59. Bukacha vtc	400,000			400,000		
60. Bingwa vtc	500,000			500,000		
61. Kimarwandi vtc	400,000			400,000		
62. Emkwen vtc	658,447			658,447		
63. Solyot vtc	200,000			200,000		
64. Tegat vtc	400,000			400,000		
65. Kamura Enterprises	4,000,000			4,000,000		
66. East Sotik Cooperative society	250,000			250,000		
67. Oldabach Progressive Cooperative	350,000			350,000		
68. Ndaraweta Producer & Farmers' cooperative	500,000			500,000		

69. DATASYS TECHNOLOGIES LTD	3,184,508			3,184,508		
70. JULIUS KIPYEGON TERES	750,000			750,000		
71. MICHAEL K. KONES	700,000			700,000		
72. PRIMETECH CONSTRUCTION AND SUPPLIES	1,995,940			1,995,940		
73. HILLARY KIPRONO MUTAI	800,000			800,000		
74. LABIRON COMPANY LTD	1,499,577			1,499,577		
75. JULIANA CHEPKOSKE KOSKE	3,400,000			3,400,000		
76. JULIUS KIPKORIR ROTICH	700,000			700,000		
77. DANIEL KIPLANGAT KORIR	450,000			450,000		
Sub-Total	64,053,673.29	-	-	64,053,673.29	-	
Construction of civil works					-	
78. CITIEHILLS ENTERPRISE CO. LTD	3,382,919.10	-	-	3,382,919.10		
79. PRAMIGO HOLDINGS LLIMITED	5,662,076.00	-	-	5,662,076.00	-	
80. HOLANSON COMP LTD	3,934,770.00	-	-	3,934,770.00	-	
81. SIMOTWETH ENTERPRISES LTD	1,879,519.00			1,879,519.00		
82. WINDVADE CONTRACTORS AND SUPPLIERS LTD	4,497,300.00			4,497,300.00		
83. LONGFLO CONTRACTORS & SUPPLIES	7,609,194.00			7,609,194.00		
84. FLOSON CO. LTD	5,493,030.00			5,493,030.00		
85. PAMAXITOLA CO. LTD	2,163,864.00			2,163,864.00		
86. AT-COST STRUCTURES	12,669,449.20		10,086,853.00	2,582,596.20		
87. HIWAY CONTRACTOR LTD	13,978,116.00		7,000,000	2,083,205.00		
88. MCKINSEY CO AND ASSOCIATES	4,624,900.00			4,624,900.00		
89. DECKBEAM CONSTRUCTION LTD	2,951,504.00			2,951,504.00		
90. NOCKWAYS CONSTRUCTION CO LTD	1,980,000.00			1,980,000.00		

91. SHEPADZ LTD	2,569,500.00			2,569,500.00		
92. Beina Sky Enterprises ltd	272,500			272,500		
93. Amtech Technologies Ltd	570,000			570,000		
94. Chirrylin Agencies Ltd	1,920,000			1,920,000		
95. Madefra Investment ltd	2,199,000			2,199,000		
96. MS Legit Healthcare Limited	1,831,300.00			1,831,300.00		
97. MS Finescope Systems Ltd	1,450,000.00			1,450,000.00		
98. MS Alconet Company Limited	98,000.00			98,000.00		
99. MS Sciencescope Limited	242,000.00			242,000.00		
100. Microvision Enterprises Limited	435,000.00			435,000.00		
101. MS Jesta East Africa Limited	1,406,150.00			1,406,150.00		
102. Adger Company Limited	780,000.00			780,000.00		
103. redcross	11,196,110.93			11,196,110.93		
104. faram E.A. Limited	100,000.00			100,000.00		
Sub-Total	**95,896,202.2**	-	**17,086,853.00**	**78,809,349.23**		
Supply of goods						
105. Reckos stationeries	91,675	-	-	91,675		
106. chelal ltd	1,920,000	-	-	1,920,000		
107. makips traders limited	1,162,827	-	-	1,162,827		
108. Yatara company ltd	196,200			196,200		
Sub-Total	**3,370,702**	-	-	**3,370,702**		
Supply of services						
109. MIIA CONSTRUCTION CO LTD	3,600,000.00	-		3,600,000.00		
110. NYANGANI CONSTRUCTION LTD	3,696,000.00	-	-	3,696,000.00		
111. M/S BRIAN OTIENO &CO.ADVOCATES	3,382,919.10	-	-	3,382,919.10		

112. M/S HUNTER REAL TIME	8,120,000.00			8,120,000.00		
113. TWIGGS RESTAURANT HOLDINGS LTD	231,475.00			231,475.00		
114. BREVAN HOTEL AND CONFERENCE CENTRE	819,650.00			819,650.00		
115. TWIGGS RESTAURANT HOLDINGS LTD	398,250.00			398,250.00		
116. KENYA INDUSTRIAL ESTATES LTD	120,000.00			120,000.00		
117. THE STAR	274,022.00			274,022.00		
118. NATION MEDIA GROUP	279,560.00			279,560.00		
119. BioSIM Company Limited	1,974,900			1,974,900		
120. Kisumu Hotel	90,000			90,000		
121. Millview hotel	212,500			212,500		
122. Mercie Comunication	1,680,000			1,680,000		
123. Mercie Comunication	1,280,000			1,280,000		
124. CMC MOTORS GROUP	40,000.00			40,000.00		
125. CMC MOTORS GROUP	559,800.00			559,800.00		
126. GEOROWDIK ENTERPRISE	268,000.00			268,000.00		
127. RIFLOS CONSTRUCTION	804,000.00			804,000.00		
128. TREMEL AND F COMPANY	1,910,000.00			1,910,000.00		
129. TREMEL AND F COMPANY	1,959,000.00			1,959,000.00		
130. ZIBBY SERVICES LTD	930,750.00			930,750.00		
131. CMC MOTORS GROUP	1,145,082.00			1,145,082.00		
132. WALKO TRADERS	312,000.00			312,000.00		
133. KISO AUTOGARAGE	185,500.00			185,500.00		
134. LEL TIMBER PRODUCTS	180,500.00			180,500.00		
135. LEL TIMBER PRODUCTS	180,500.00			180,500.00		

136. CHAPAKAZI GENERAL	736,969.00			736,969.00		
137. SOUNET MOTORS	146,800.00			146,800.00		
138. KENMILL SPARES	552,000.00			552,000.00		
139. PIXMONDE SERVICES	402,000.00			402,000.00		
140. MAGAGAN LTD	1,609,720.00			1,609,720.00		
141. BHOGALS TOYOTA	301,093.00			301,093.00		
142. BHOGALS TOYOTA	164,372.00			164,372.00		
143. TREMEL AND F COMPANY	882,140.00			882,140.00		
144. ZORIN CONSTRUCTION LTD	1,789,500.00			1,789,500.00		
145. SHAPADZ LTD	1,985,000.00			1,985,000.00		
146. TONEX SUPLLIES AND LOGISTICS CO LTD	1,496,400.00			1,496,400.00		
147. ALSTAR LTD	911,200.00			911,200.00		
148. LANDMAP GEOSYSTEMS	201,300.00			201,300.00		
149. Morays Construction co ltd	461,290.00			461,290.00		
150. PASKAL GENERAL CONSTRUCCTORS	180,500.00			180,500.00		
151. PASKAL GENERAL CONSTRUCCTORS	180,500			180,500		
152. NODRIL AGENCIES	264,000.00			264,000.00		
153. Amaco Insurance	7,898,944			7,898,944		
154. Pioneer General Insurance	969,383			969,383		
155. Calnet printers and stationeries	2,000,000			2,000,000		
156. Naet Enterprises	154,500			154,500		
157. Jedato company limited	799,200			799,200		
158. Stegro sacco ltd	96,000			96,000		
159. Kenya Power	4,296,244			4,296,244		

160. Twiggs	539,000			539,000		
161. The Standand Group	115,000.00			115,000.00		
162. The Standand Group	168,200.00			168,200.00		
163. The Standand Group	66,700.00			66,700.00		
164. The Standand Group	127,600.00			127,600.00		
165. The Standand Group	336,400.00			336,400.00		
166. The Standand Group	243,600.00			243,600.00		
167. The Standand Group	675,120.00			675,120.00		
168. The Standand Group	936,000.00			936,000.00		
169. The Standand Group	127,600.00			127,600.00		
170. The Standand Group	865,360.00			865,360.00		
171. African Touch Safaris	283,200.00			283,200.00		
172. African Touch Safaris	275,781.30			275,781.30		
173. African Touch Safaris	220,950.00			220,950.00		
174. Amazon Adventures	84,000.00			84,000.00		
175. Amazon Adventures	32,870.00			32,870.00		
176. Wesley Two Nine Gen	219,225.00			219,225.00		
177. Wesley Two Nine Gen	119,250.00			119,250.00		
178. Exotic House LTD	84,000.00			84,000.00		
179. Grand Royal Swiss hotel	319,830.00			319,830.00		
180. Tirigok Holdinngs	602,000.00			602,000.00		
181. Tingok holding limited	349,750.00			349,750.00		
182. The Star	425,000.00			425,000.00		
183. Nation Media Group	950,000.00			950,000.00		
184. Council of Governors	2,589,846.00			2,589,846.00		

185. Gordon Ogola Kipkoech & Advocates	950,000			950,000		
186. Singoei Murkomen Sigei & Co Advocates	950,000			950,000		
187. Council Of Governors	599,467			599,467		
188. THE STAR	78,004			78,004		
189. THE STANDARD GROUP	66,700			66,700		
190. THE STANDARD GROUP	66,700			66,700		
191. BREVAN HOTEL	114,000			114,000		
192. BREVAN HOTEL	150,000			150,000		
193. BREVAN HOTEL	304,000			304,000		
194. SOTIK POST OFFICE	9,450			9,450		
195. THE STANDARD GROUP	133,400			133,400		
Sub-Total	**77,291,466**			**77,291,466**		
Grand Total	**240,612,043.92**	**-**	**-**	**223,525,191**	**143,238,937**	

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							

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							

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
Land	49,582,599.00	135,000.00	0	49,717,599
Buildings and structures	639,560,769.60	133,434,753.60	0	772,995,523
Transport equipment	40,671,043.00	73,520,000.00	0	114,191,043
Purchase of Household Furniture and Institutional Equipment	3,795,000.00	3,370,682.00	0	7,165,682
Office equipment, furniture and fittings	83,929,356.00	32,054,852.10	0	115,984,208
ICT Equipment, Software and Other ICT Assets	59,728,192.00	23,181,736.25	0	82,909,928
Other Machinery and Equipment	59,533,713.00	1,888,810.00	0	61,422,523
Heritage and cultural assets	-		0	0
Intangible assets	38,929,747.00		0	38,929,747.00
Construction and Civil Works	517,700,250.40	88,923,445.60	0	606,623,696
Overhaul and Refurbishment of Construction and Civil Works	256,678,039.80	559,754,009.70	0	816,432,050
Roads construction	834,090,774.30	558,879,588.85	0	1,392,970,363
Purchase of Specialised Plant, Equipment and Machinery	174,416,594.00	45,858,787.90	0	220,275,382
Refurbishment of Buildings	3,713,669.60	2,099,546.50	0	5,813,216
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,765,722.00	10,486,441.00	0	12,252,163
Research, Studies, Project Preparation, Design & Supervision	8,532,434.00	22,665,096.95	0	31,197,531
Acquisition of Strategic Stocks and commodities	2,147,908.00		0	2,147,908
TOTAL	**2,774,775,812**	**1,688,252,750**	**-**	**4,463,028,562**

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	157,500,000	147,900,000	174,033,000	178,000,000	657,433,000	657,433,000	-	
2	Support to Bomet Water company	16,600,000	15,400,000	26,100,000	40,200,000.00	98,300,000	98,300,000	-	
3	Cooperative Societies (Wards)	1,750,000	3,237,500	27,947,287	48,175,598.00	81,110,385	81,110,385	-	
4	Cash transfer for health facilities	31,967,200	54,508,390	42,069,175	90,188,801	218,733,566	218,733,566	-	
5	Schools					57,821,096			
6	Mortgage		57,821,096						
7	Polytechnics and Vocational trainings								
	Total					**30,419,999.80**	**30,419,999.80**		

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County Recurrent

A/C NO: 1000171049

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					299,566,018	05
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.....					299,566,018	05

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 Kiplangat Koech ....Designation Acc ....signatute ....Date 1/7/19

Checked by C. Kibet ....Designation HDA ....signature ....Date 02 JUL 2019

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY HEAD OF ACCOUNTS P.O. Box 19-20400 BOMET

1. Pay book not yet recorded in bank statement 2. Receipts in bank statement not yet cash b

(Unpresented cheques)

CHEQ	PAYEE			DETAILS		
NO		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

3. Pay k statement not Yet re book

4.Receipts in cash book not yet recorded in bank statement

DETA				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 79-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County Revenue fund

A/C NO: 1000171545

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					272,777,730	55
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			179,015,180			
4. Receipts in cashbook not yet recorded in bank statement						
Bank balance as per cashbook.....					451,792,910	00

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

Kiplangat Koech ....Designation Acc ....signatute ....Date 2/7/19....

Checked by.....*Designation*..... ....*signature*..... *Date*.....

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Payments in cash book not yet recorded in bank statement cash book

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE		PAYEE			DETAILS		
NO	DATE		AMOUNT			AMOUNT	
			SH	CTS		SH	CTS

3. Payments in bank statement not Yet recorded in cash book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS
17062019	BWT (COB)	50,000,000	00			
17062019	FWT	38 640,000	00			
17062019	M/CL	20,000,000	00			
25062019	BWT/ERF	30,000,000	00			
27062019	BWT/CA	40,375,180	00			
		179,015,18				

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P. O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County Road Maintenance levy fund

A/C NO: 1000268379

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					6,595,374	05
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.....					6,595,374	05

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

Kipangat Koech ....Designation.... signatutel.....Date 2/7/19

Checked by C. Kibet ....Designation.... HOA ....signature.... Date 2/7/19

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Pa[illegible] book not yet recorded in bank statement
cash book

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE NO	PAYEE	AMOUNT SH	CTS	DETAILS	AMOUNT SH	CTS

3. Paymen[illegible] statement not
Yet recor[illegible] book

4.Receipts in cash book not yet recorded in bank statement

DETA[illegible]		AMOUNT SH	CTS	DETAILS	AMOUNT SH	CTS

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2017 Station Bomet county Tran head 59 : 4/V HC

A/C NO: 1000335769

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					12,440,867	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						
Bank balance as per cashbook.....					12,440,867	00

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

Kipkangat Koech .....Designation Acc .....signatute .....Date .....

Checked by C. Kiket .....Designation HOA .....signature .....Date 12/19

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Paym book not yet recorded in bank statement 2. Receipts in bank statement not yet cash boc

(Unpresented cheques)

CHEQUE	PAYEE			DETAILS		
NO		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

3. Payme k statement not Yet reco book

4.Receipts in cash book not yet recorded in bank statement

DETAIL				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

COUNTY GOVERNMENT OF BOMET ★ COUNTY TREASURY 02 JUL 2019 HEAD OF ACCOUNTS ★ P. O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2017 Station Bomet County Deparmt acc

A/C NO: 1000239735

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					44345965	30
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.....					44345965	30

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

Kiplangat Koech ....Designation.... Acc ....signatute.... ....Date.... 2/7/19 ....

Checked by.... C. Kubet ....Designation.... HOA ....signature.... ....Date.... 2/7/19

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Payn book not yet recorded in bank statement 2. Receipts in bank statement not yet cash bu

(Unpresented cheques)

CHEQUE NO	PAYEE	AMOUNT SH	CTS	DETAILS	AMOUNT SH	CTS

3. Paym k statement not Yet rec n book 4.Receipts in cash book not yet recorded in bank statement

DETAILS		AMOUNT SH	CTS	DETAILS	AMOUNT SH	CTS

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet county Village poly. Pay. ce

A/C NO: 1000367997

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					37,959,737	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						
Bank balance as per cashbook.....					37,959,737	00

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

Kipkangat Koech ....Designation Acc ....signatute ....Date 2/7/19

Checked by C. Kibet ...Designation HOA ....signature .... Date 2/7/19

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Payme ...sh book not yet recorded in bank statement
cash boo

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE	PAYEE			DETAILS		
NO		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

3. Payme ...k statement not
Yet reco ...h book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

COUNTY GOVERNMENT OF BOMET * P.O. Box 19-20400 BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County Cooperative Union

A/C NO: 171782001

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					348	00
Less- 1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)			348	00		
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.....					—	—

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

Kipangat Korol ....Designation Acc ....signature ....Date 2/7/19

Checked by Cikkel ....*Designation* HOA ....*signature* ....*Date* 2/7/19

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 02 JUL 2019 HEAD OF ACCOUNTS P.O. Box 19-20400 BOMET

1. Payments in cash book not yet recorded in bank statement cash book

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE		PAYEE			DETAILS		
NO	DATE		AMOUNT			AMOUNT	
			SH	CTS		SH	CTS
54			348	00			

3. Payments in bank statement not Yet recorded in cash book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P. O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County administration acc

A/C NO: 1724530001

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					3,522	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						
Bank balance as per cashbook.....					3,522	00

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

Kipkangat Koech ....Designation.... Acc ....signature.... ....Date....

Checked by.... C. Kibet ....Designation.... HOA ....signature.... ....Date.... 2/7/19

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 02 JUL 2019 HEAD OF ACCOUNTS P. O. Box 19-20400 BOMET

1. Payments in cash book not yet recorded in bank statement cash book

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE		PAYEE			DETAILS		
NO	DATE		AMOUNT			AMOUNT	
			SH	CTS		SH	CTS
	Nil				Nil		

3. Payments in bank statement not Yet recorded in cash book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS
Nil				Nil		

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County administration Imprest acc

A/C NO: 1747650001

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					610	00
Less-						
1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)						
2. Receipts in bank statement not yet recorded in cashbook			610	00		
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.....					—	—

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

Kipkangat Kosch ..Designation Acc ..signature ..Date 2/7/2019

Checked by Gilbert ..Designation HOA ..signature ..Date 2/7/19

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 02 JUL 2019 HEAD OF ACCOUNTS P.O. Box 19-20400 BOMET

1. Payments in cash book not yet recorded in bank statement cash book

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE		PAYEE			DETAILS		
NO	DATE		AMOUNT			AMOUNT	
			SH	CTS		SH	CTS
						610	00

3. Payments in bank statement not Yet recorded in cash book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County Agribusiness and Cooperative Dept

A/C NO: 1716140001

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					201	05
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.....					201	05

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

Kiplangat Korch *Designation* Acc *signatute* *Date* 30/7/2019

Checked by C. Kibet *Designation* HOA *signature* *Date* 30/7/19

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
30 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Payments in cash book not yet recorded in bank statement

2. Receipts in bank statement not yet cash book

(Unpresented cheques)

CHEQUE		PAYEE			DETAILS		
NO	DATE		AMOUNT			AMOUNT	
			SH	CTS		SH	CTS

3. Payments in bank statement not Yet recorded in cash book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

COUNTY GOVERNMENT OF BOMET * COUNTY TREASURY * P.O. Box 19-20400 BOMET
02 JUL 2019
HEAD OF ACCOUNTS

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet County CDG Revenue acc

A/C NO: 1746450 01

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					14,860	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						
Bank balance as per cashbook.....					14,860	00

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

Kiplangat Korch ....Designation Acc ....signature .... Date 2/7/2019

Checked by C Kibel *Designation* HOA *signature* .... *Date* 2/7/19

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Payments in cash book not yet recorded in bank statement cash book

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE		PAYEE			DETAILS		
NO	DATE		AMOUNT			AMOUNT	
			SH	CTS		SH	CTS

3. Payments in bank statement not Yet recorded in cash book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

COUNTY GOVERNMENT OF BOMET ★ COUNTY TREASURY ★ P.O. Box 19-20400 BOMET
02 JUL 2019
HEAD OF ACCOUNTS

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet county Imprest acc

A/C NO: 17243002

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					2,440	00
Less- 1. Payment in cashbook not yet recorded in bank statement (unpresented cheques)			2,440			
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.....					0	—

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

Kiplangat Korch Designation Acc signatute Date

Checked by Cikiet Designation HOA Signature Date 2/7/19

COUNTY GOVERNMENT OF BOMET COUNTY TREASURY 02 JUL 2019 HEAD OF ACCOUNTS P.O. Box 19-20400 BOMET

1. Payments in cash book not yet recorded in bank statement cash book

2. Receipts in bank statement not yet

(Unpresented cheques)

CHEQUE		PAYEE			DETAILS		
NO	DATE		AMOUNT			AMOUNT	
			SH	CTS		SH	CTS
022			2440	00			
					Nil		

3. Payments in bank statement not Yet recorded in cash book

4.Receipts in cash book not yet recorded in bank statement

DETAILS				DETAILS		
		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS
Nil				Nil		

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P. O. Box 19-20400 BOMET

REPUBLIC OF KENYA

BANK RECONCILLATION

As at 30th June 2019 Station Bomet county development

A/C NO: 1000170964

	Shs	cents	shs	cents	shs	cents
Bank balances as per bank certificate					3,864,277	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						
Bank balance as per cashbook.....					3,864,277	00

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

Kiplangat Koech ....Designation Acc ....signatute ....Date 2/7/19

Checked by C. Kilel ....*Designation* HOA ....*signature* ....*Date* 2/7/19

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P.O. Box 19-20400 BOMET

1. Pa ook not yet recorded in bank statement 2. Receipts in bank statement not y

cash

(Unpresented cheques)

CHEC	PAYEE			DETAILS		
NO		AMOUNT			AMOUNT	
		SH	CTS		SH	CTS

NIL

NIL

3. Pa statement not

Yet r ook

4.Receipts in cash book not yet recorded in ba statement

DET				DETAILS		
		AMOUNT			AMO T	
		SH	CTS		SH	CTS

NIL

NIL

COUNTY GOVERNMENT OF BOMET
COUNTY TREASURY
02 JUL 2019
HEAD OF ACCOUNTS
P. O. Box 19-20400 BOMET