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## **BOMET COUNTY EXECUTIVE**

### **QUARTERLY REPORTS AND FINANCIAL STATEMENTS**

**FOR THE QUARTER ENDED 31<sup>ST</sup> DECEMBER 2019**

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

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## **I. 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 CECM – 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:

	<b>Name</b>	<b>Designation</b>	<b>Date of holding office</b>
1.	H.E. Dr Hillary Barchok	Governor	8 <sup>th</sup> August 2019
2	Hon .Shadrack Rotich	Deputy Governor	18 <sup>th</sup> December 2019
2.	Hon. Andrew Sigei	CECM- Finance & Economic Planning	21 <sup>st</sup> August 2019
3.	Hon. Juliana Yegon	CECM- Education & Vocation Training	21 <sup>st</sup> August 2019
4.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	21 <sup>st</sup> August 2019
5.	Hon. Julie Chepkuto	CECM-Trade, Energy, Tourism and Industry	21 <sup>st</sup> August 2019

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	<b>Name</b>	<b>Designation</b>	<b>Date of holding office</b>
6.	Eng. Joseph Kiprono Terer	CECM-Roads, public works and Transport	16 <sup>th</sup> October 2019
7.	Dr. Joseph Kipchumba Toweett	CECM- Agriculture Cooperatives and Marketing	16 <sup>th</sup> October 2019

**(c) Fiduciary Management**

The key management personnel who held office during the quarter ended 31<sup>st</sup> December 2019 and who had direct fiduciary responsibility were:

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

**(d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the quarter ended 31<sup>st</sup> December 2019 Were:

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

**(e) Bomet County Executive Headquarters**

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

**(f) Bomet County Executive Contacts**

Telephone: (+254) 0202084070  
E-mail: [info@bomet.go.ke](mailto:info@bomet.go.ke)  
Website: [www.bomet.go.ke](http://www.bomet.go.ke)

**g) Bomet County Executive Bankers**

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

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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

## **KEY MANAGEMENT**

The County Executive team during the quarter consisted of:

### **H.E. DR HILLARY KIPNGENO BARCHOK**

### **GOVERNOR BOMET COUNTY**

H.E. Dr Barchok the third Governor of Bomet County took the oath of office on August, 2019.

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.

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

Before being a Governor, he served as the deputy Governor to the 2<sup>nd</sup> Governor and senior lecturer as well as the Dean of students at Chuka university



### **H.E. SHADRACK ROTICH**

### **THE DEPUTY GOVERNOR BOMET COUNTY**

The Deputy Governor holds a Bachelor of Commerce (B.COM) Degree from Punjab University, INDIA and Master of Business Administration (MBA) East and Southern Africa Management Institute (ESAMI) Arusha, Tanzania

H.E David Shadrack Rotich was appointed as the third Deputy Governor of Bomet County and took the oath of office on 18<sup>th</sup> December 2019. He is currently acting CEC Member in the Department of Lands and Urban Planning.

Before his appointment he served as Bomet County Assembly Speaker and prior to it as Finance and Administration Manager, Association of County Governments of Kenya (ACGOK), previously ALGAK. He has a wealth of experience and knowledge in devolution issues having served in local government for a sixteen years.



**HON. ANDREW KIMUTAI SIGEI**



**CECM -FINANCE AND ECONOMIC PLANNING**

Mr Andrew Kimutai Sigei was appointed as the CEC, Finance and Economic Planning on 28<sup>th</sup> August 2019.

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 and master degree in Business management(Strategic management)

**HON. JULIANA YEGON**



**CECM - EDUCATION & VOCATION TRAINING**

Mrs Juliana Yegon was appointed as CEC, Education & vocational training on 28<sup>th</sup> August 2019.

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. DR. JOSEPH K. SITONIK**



**CECM - MEDICAL SERVICES & PUBLIC HEALTH**

Dr Sitonik was appointed the CEC, Medical services & Public health on 28<sup>th</sup> August 2019.

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. JULIAH JEPCHIRCHIR**  
**CHEPKUTO**



**CECM- TRADE, INVESTMENT,  
INDUSTRY & ENERGY**

Juliah Jepchirchir Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 21<sup>st</sup> August 2019.

Mrs. Chepkuto is a teacher with 22 years' experience. Before her appointment she served a Board member Longisa County Referral Hospital Management Board. She holds a Bachelors' Degree in Education (Early Childhood Education)

**HON. ENG. JOSEPH KIPRONO TERER**



**CECM- ROADS, PUBLIC WORKS &  
TRANSPORT**

Eng. Joseph Kiprono Terer was appointed as CECM Roads, Public Works & Transport on 16<sup>th</sup> October 2019.

Eng. Terer is an engineer by profession with 16 year experience. Until his appointment he was a Managing Director, Kericho Water & Sanitation.

He holds a Master degree in engineering.

**HON. DR. JOSEPH KIPCHUMBA TOWETT**



**CECM-AGRICULTURE, LIVESTOCK & COOPERATIVES.**

Dr. Towett was appointed CECM, Agriculture Cooperatives And Marketing on 16<sup>th</sup> October, 2019.

Dr. Towett is a Clinician with 8 years' experience. He has worked as a clinician in several hospitals. Until his appointment he was a clinician and a consultant at Bayor Healer. He holds a Master's degree in Health Administration, and PhD in Health Sciences.



## **II. COMMENTARY BY THE CECM, FINANCE AND ECONOMIC PLANNING**

It is my pleasure to present the County Government of Bomet financial statements for the quarter ended 31<sup>st</sup> December 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. The key local revenue sources for Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

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

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

### **Financial Performance**

#### **a) Payments**

Our expenditure for the quarter ended 31<sup>st</sup> December 2019 amounted to KSh **1,542,727,499**

#### **b) Cash flows**

In the quarter ended 31<sup>st</sup> December 2019, we have not had many liquidity disruptions despite the delays by the National Treasury in disbursement of cash.

**c) 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. We have so far made some positive strides in this area and going forward we will fully comply with the regulations.

**d) 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.

**e) 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.

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

- 1) Low revenue collection –We are exploring ways of boosting revenue collection.
- 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.
- 3) Delays by national treasury in releasing funds

**Conclusion**

Good progress was made and the momentum has been created to enable County Government of Bomet continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent quarters.

I take this opportunity to thank H.E. the Governor for his 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 County staff for their continued commitment and dedication through hard work in delivering services to the people of Bomet County.

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

### **III. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, an accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity. The County Treasury is then supposed to consolidate financial statements for the County Government Entities and submit the financial statements to the County Assembly and copies to the National Treasury and Commission on Revenue Allocation within 30 days after the quarter end.

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 quarter ended xxx. 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 quarter ended xxx 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 \_\_\_\_\_ 2020.

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County Executive Committee member – Finance

**BOMET COUNTY GOVERNMENT**  
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**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period 2018/2019
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>							
Exchequer releases	1	958,235,400	991,278,00	-	-	1,949,513,400	1,542,996,000
Proceeds from Domestic and Foreign Grants	2	-	69,033,478	-	-	69,033,478	43,650,907
Transfers from Other Government Entities	3	-	-	-	-	-	168,334,800
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	25,449,962	43,411,205	-	-	68,861,167	49,197,213
Returned CRF issues	10	708,320,051	-	-	-	708,320,051	-
<b>TOTAL RECEIPTS</b>		<b>1,692,005,413</b>	<b>1,103,722,683</b>	<b>-</b>	<b>-</b>	<b>2,795,728,096</b>	<b>1,804,178,920</b>
<b>PAYMENTS</b>							
Compensation of Employees	11	595,838,675	595,680,336	-	-	1,191,519,011	579,420,737
Use of goods and services	12	101,109,713	235,810,421	-	-	336,920,134	162,115,540
Subsidies	13	-	-	-	-	-	-
Transfers to Other Government Units	14	172,100,000	249,820,541	-	-	361,000,000	221,045,890
Other grants and transfers	15	53,833,000	139,822,609	-	-	170,570,271	177,466,520
Social Security Benefits	16	-	10,194,660	-	-	10,194,660	-
Acquisition of Assets	17	-	250,014,325	-	-	189,059,277	242,012,733
Finance Costs, including Loan Interest	18	-	-	-	-	-	-



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Repayment of principal on Domestic and Foreign borrowing	<b>19</b>	-	-	-	-	-	-
Other Payments	<b>20</b>	358,293	61,384,607	-	-	61,742,900	-
<b>TOTAL PAYMENTS</b>		<b>923,239,681</b>	<b>1,542,727,499</b>	<b>-</b>	<b>-</b>	<b>2,321,006,252</b>	<b>1,382,061,421</b>
<b>SURPLUS/DEFICIT</b>		<b>768,765,732</b>	<b>-439,004,816</b>			<b>474,721,844</b>	<b>422,117,499</b>

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 \_\_\_\_\_ 2020 and signed by:

\_\_\_\_\_  
Chief Officer  
Name:

\_\_\_\_\_  
Head of Treasury Accounting  
Name:  
ICPAK Member Number:

**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended 31<sup>st</sup> December 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2018/2019
<b>FINANCIAL ASSETS</b>		Kshs	Kshs	Kshs	Kshs	Kshs
<b>Cash and Cash Equivalents</b>						
Bank Balances	21A	840,431,284	462,753,337	-	-	504,931,596
Cash Balances	21B	-	-	-	-	
<b>Total Cash and cash equivalents</b>		<b>840,431,284</b>	<b>462,753,337</b>	<b>-</b>	<b>-</b>	<b>504,931,596</b>
Accounts receivables – Outstanding Imprests	22	-	-	-	-	
<b>TOTAL FINANCIAL ASSETS</b>		<b>840,431,284</b>	<b>462,753,337</b>	<b>-</b>	<b>-</b>	<b>504,931,596</b>
<b>FINANCIAL LIABILITIES</b>						
Accounts Payables – Deposits and retentions	23	-	61,326,870	-	-	
<b>NET FINANCIAL ASSETS</b>		<b>840,431,284</b>	<b>401,426,468</b>	<b>-</b>	<b>-</b>	<b>504,931,596</b>
<b>REPRESENTED BY</b>						
Fund balance b/fwd	24	71,665,551	840,431,284	-	-	82,814,096
Surplus/Deficit for the year		768,765,732	-439,004,816	-	-	422,117,499
<b>NET FINANCIAL POSITION</b>		<b>840,431,284</b>	<b>401,426,468</b>	<b>-</b>	<b>-</b>	<b>504,931,596</b>

**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended 31<sup>st</sup> December 2019**

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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 \_\_\_\_\_ 2020 and signed by:

\_\_\_\_\_  
Chief Officer  
Name:

\_\_\_\_\_  
Head of Treasury  
Name:  
ICPAK Member Number:

**BOMET COUNTY GOVERNMENT**  
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**VI. STATEMENT OF CASH FLOWS**

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2018/2019
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
<b>Receipts from operating income</b>						
Exchequer releases	1	958,235,400.00	991,278,000.0	-	-	1,542,996,000
Proceeds from Domestic and Foreign Grants	2	-	69,033,478.00	-	-	168,334,800
Transfers from Other Government Entities	3	-	-	-	-	43,650,907
Reimbursements and Refunds	7	-	-	-	-	-
Returns of Equity Holdings	8	-	-	-	-	-
County Own Generated Receipts	9	25,449,962.00	43,411,205.00	-	-	-
Returned CRF issues	10	708,320,051.20	-	-	-	49,197,213
<b>Total operating receipts</b>		<b>1,692,005,413.20</b>	<b>1,103,722,680</b>	-	-	<b>1,804,178,920</b>
<b>Payments for operating expenses</b>						
Compensation of Employees	11	595,838,674.95	595,680,336	-	-	2,325,135,474
Use of goods and services	12	101,109,713.00	235,810,420	-	-	579,420,737
Subsidies	13	-	-	-	-	162,115,540
Transfers to Other Government Units	14	172,100,000.00	249,820,541	-	-	-
Other grants and transfers	15	53,833,000.00	139,822,609	-	-	-
Social Security Benefits	16	-	10,194,660.00	-	-	221,045,890
Finance Costs, including Loan Interest	18	-	-	-	-	177,466,520
Other payments	20	358,293.00	61,384,606.85	-	-	-
<b>Total operating payments</b>	<b>22</b>	<b>923,239,680.95</b>	<b>1,292,713,174</b>	-	-	<b>3,465,184,161</b>
<b>Adjusted for:</b>						
Changes in receivables		-	-	-	-	-
Changes in payables			61,326,870			
Adjustments during the year						3,700,500
<b>Total Adjustments</b>		-	<b>61,326,870</b>	-	-	<b>3,700,500</b>

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<b>Net cash flows from operating activities</b>		<b>768,765,732</b>	<b>-127,663,622</b>	<b>-</b>	<b>-</b>	<b>667,830,733</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>						
Proceeds from Sale of Assets	<b>6</b>	-	-	-	-	-
Acquisition of Assets	<b>17</b>	-	-250,014,325	-	-	-242,012,733
<b>Net cash flows from investing activities</b>		<b>-</b>	<b>-250,014,325</b>	<b>-</b>	<b>-</b>	<b>-242,012,733</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from Domestic Borrowings	<b>4</b>	-	-	-	-	-
Proceeds from Foreign Borrowings	<b>5</b>	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	<b>19</b>	-	-	-	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>768,765,732</b>	<b>-377,677,946</b>	<b>-</b>	<b>-</b>	<b>425,817,999</b>
<b>Cash and cash equivalent at BEGINNING of the quarter</b>		<b>71,665,551</b>	<b>840,431,284</b>	<b>-</b>	<b>-</b>	<b>79,113,596</b>
<b>Cash and cash equivalent at END of the quarter</b>		<b>840,431,284</b>	<b>462,753,337</b>	<b>-</b>	<b>-</b>	<b>504,931,596</b>
<b>As per statement of assets</b>		<b>840,431,284</b>	<b>462,753,337</b>	<b>-</b>	<b>-</b>	<b>504,931,596</b>

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 \_\_\_\_\_ 2020 and signed by:

\_\_\_\_\_  
Chief Officer  
Name:  
ICPAK Member Number

\_\_\_\_\_  
Head of Treasury  
Name:  
ICPAK Member Number

**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Exchequer releases	5,507,100,000	-	5,507,100,000	1,949,513,400	3,557,586,600	35%
Proceeds from Domestic and Foreign Grants	555,870,099	-	555,870,099	69,033,478	486,836,621	12%
Transfers from Other Government Entities	16,713,356	-	16,713,356	-	16,713,356	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	189,789,894	-	189,789,894		189,789,894	0%
Conditional Allocation to Level 5 Hospitals		-	-		-	0%
Fuel Levy Allocation	156,322,688	-	156,322,688		156,322,688	0%
County Own Generated Revenues	275,922,277	-	275,922,277	68,861,167	207,061,110	25%
Unspent Funds	385,900,000	-	385,900,000	708,320,051	(322,420,051)	184%
<b>TOTAL</b>	<b>7,087,618,314</b>	<b>-</b>	<b>7,087,618,314</b>	<b>2,795,728,096</b>	<b>4,291,890,218</b>	<b>39%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,159,638,552		2,159,638,552	1,191,519,012	968,119,540	55%
Use of goods and services	1,305,654,764		1,305,654,764	336,920,134	968,734,630	26%
Subsidies	206,390		206,390	-	206,390	0%
Transfers to Other Government Units	1,053,247,082		1,053,247,082	361,000,000	692,247,082	34%
Other grants and transfers	404,789,161		404,789,161	170,570,271	234,218,890	42%
Social Security Benefits	30,000,000		30,000,000	10,194,660	19,805,340	34%
Acquisition of Assets	2,010,570,573		2,010,570,573	189,059,277	1,821,511,297	9%
Finance Costs, including Loan Interest	210,000		210,000	-	210,000	0%
Repayment of principal on Domestic and Foreign borrowing	-			-	-	0%
Other Payments	123,301,792		123,301,792	61,742,900	61,558,892	50%
<b>TOTAL</b>	<b>7,087,618,314</b>		<b>7,087,618,314</b>	<b>2,465,967,180</b>	<b>4,621,651,134</b>	<b>35%</b>

**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended 31<sup>st</sup> December 2019**

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- (a) Low absorption rate on acquisition of assets was as a result of delays in passing of division of revenue bill by the senate and the national assembly. This resulted in delays in approval of county budget resulting to delays in project implementation*
- (b) Salaries were paid on time since there was vote on account in place and hence not affected by stalemate between the senate and the national assembly on division on revenue bill*
- (c) There was under estimation on funds that would be brought forward in FY 2018/2019 while making budget estimates for FY 2019/2020*

The entity financial statements were approved on \_\_\_\_\_ 2020 and signed by:

\_\_\_\_\_  
Chief Officer  
Name:

\_\_\_\_\_  
Head of Treasury Accounts  
Name:  
ICPAK Member Number

**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended 31<sup>st</sup> December 2019**

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**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	3,743,621,862		3,743,621,862	1,776,013,400	1,967,608,462	47%
Transfers from National Government Entities	16,713,356		16,713,356	-	16,713,356	0%
Proceeds from Foreign Grants/Development Partners	57,875,000		57,875,000	-	57,875,000	0%
Proceeds from Domestic Borrowings			-	-	-	0%
Proceeds from Foreign Borrowings			-	-	-	0%
Proceeds from Sale of Assets			-	-	-	0%
Conditional Additional Allocations to County Governments	150,670,099		150,670,099	-	150,670,099	0%
Conditional Allocation to Level 5 Hospitals			-	-	-	0%
Fuel Levy Allocation	-		-	-	-	0%
County Own Generated Revenues	175,922,277		175,922,277	59,861,167	116,061,110	34%
Unspent Funds	385,900,000		385,900,000	708,320,051	(322,420,051)	184%
<b>TOTAL</b>	<b>4,530,702,594</b>		<b>4,530,702,594</b>	<b>2,544,194,618</b>	<b>1,986,507,976</b>	<b>56%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,159,638,552		2,159,638,552	1,191,519,012	968,119,540	55%
Use of goods and services	1,305,654,764		1,305,654,764	336,920,134	968,734,630	26%
Subsidies	206,390		206,390	-	206,390	0%
Transfers to Other Government Units	1,053,247,082		1,053,247,082	361,000,000	692,247,082	34%
Other grants and transfers	404,789,161		404,789,161	170,570,271	234,218,890	42%
Social Security Benefits	30,000,000		30,000,000	10,194,660	19,805,340	34%
Acquisition of Assets	-	-	-	-	-	0%
Finance Costs, including Loan Interest	210,000		210,000	-	210,000	0%
Repayment of principal on Domestic and Foreign borrowing	-			-	-	0%
Other Payments	123,301,792		123,301,792	61,742,900	61,558,892	50%



**BOMET COUNTY GOVERNMENT**  
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**For the quarter ended 31<sup>st</sup> December 2019**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>TOTAL</b>	<b>5,077,047,741</b>	<b>0</b>	<b>5,077,047,741</b>	<b>2,131,946,977</b>	<b>2,945,100,764</b>	<b>42%</b>

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

The entity financial statements were approved on \_\_\_\_\_ 2020 and signed by:

\_\_\_\_\_  
Chief Officer  
Name:

\_\_\_\_\_  
Head of Treasury Accounts  
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ICPAK Member Number:

**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended 31<sup>st</sup> December 2019**

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**IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	1,763,478,138		1,763,478,138	173,500,000	1,589,978,138	10%
Transfers from National Government Entities			-		-	0%
Proceeds from Foreign Grants/Development Partners	131,914,894		131,914,894	69,033,478	62,881,416	52%
Proceeds from Domestic Borrowings			-		-	0%
Proceeds from Foreign Borrowings			-		-	0%
Proceeds from Sale of Assets			-		-	0%
Conditional Additional Allocations to County Governments	405,200,000		405,200,000		405,200,000	0%
Conditional Allocation to Level 5 Hospitals			-		-	0%
Fuel Levy Allocation	156,322,688		156,322,688		156,322,688	0%
County Own Generated Revenues	100,000,000		100,000,000	9,000,000	91,000,000	9%
Unspent Funds			-		-	0%
<b>TOTAL</b>	<b>2,556,915,720</b>		<b>2,556,915,720</b>	<b>251,533,478</b>	<b>2,305,382,242</b>	<b>10%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	2,010,570,573		2,010,570,573	250,014,325	1,821,511,297	14%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>2,172,389,123</b>		<b>2,172,389,123</b>	<b>250,014,325</b>	<b>1,922,374,798</b>	<b>12%</b>

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

The entity financial statements were approved on \_\_\_\_\_ 2020 and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name:

\_\_\_\_\_  
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**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended 31<sup>st</sup> December 2019**

**X. COUNTY OWN GENERATED RECEIPTS STATEMENT**

<b>RECEIPTS</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Final/Approved Budget</b>	<b>Actual cumulative revenue Q2</b>	<b>% Realized</b>
Interest Received				-	-
Profits and Dividends	19,131,290.33	19,131,290.33	19,131,290.33	9,351,881.78	49%
Rents	2,812,227.96	2,812,227.96	2,812,227.96	1,275,958.17	45%
Other Property Income	35,315,573.43	35,315,573.43	35,315,573.43	5,489.78	0.8%
Sales of Market Establishments				-	-
Receipts from Administrative Fees and Charges				-	-
Receipts from Administrative Fees and Charges - Collected as AIA	29,421,733.43	29,421,733.43	29,421,733.43	2,273,651.07	8%
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	678,103.55	678,103.55	678,103.55	117,793.70	17%
Receipts from Voluntary transfers other than grants				-	-
Other Receipts Not Classified Elsewhere				-	-
Business Permits	52,482,491.76	52,482,491.76	52,482,491.76	6,272,893.27	12%
Cesses				-	-
Poll Rates				-	-
Plot Rents	30,788,876.44	30,788,876.44	30,788,876.44	1,408,752.89	5%
Other Local Levies	1,647,363.16	1,647,363.16	1,647,363.16	240,096.08	15%
Administrative Services Fees				-	-
Various Fees				-	-
Council'S Natural Resources Exploitation				-	-
Sales Of Council Assets				-	-
Lease / Rental Of Council'S Infrastructure Assets				-	-
Other Miscellaneous Revenues				-	-

**BOMET COUNTY GOVERNMENT**  
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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 Revenues From Financial Assets Loan				-	-
Market/Trade Centre Fee	5,693,016.09	5,693,016.09	5,693,016.09	2,553,901.68	45%
Vehicle Parking Fees	14,152,790.05	14,152,790.05	14,152,790.05	6,587,809.66	47%
Housing				-	-
Social Premises Use Charges				-	-
School Fees				-	-
Other Education-Related Fees				-	-
Other Education Revenues				-	-
Public Health Services	3,632,674.31	3,632,674.31	3,632,674.31	694,747.74	19%
Public Health Facilities Operations	76,933,763.67	76,933,763.67	76,933,763.67	37,495,297.83	49%
Environment & Conservancy Administration				-	-
Slaughter Houses Administration	3,232,372.79	3,232,372.79	3,232,372.79	582,893.35	18%
Water Supply Administration				-	-
Sewerage Administration				-	-
Other Health & Sanitation Revenues				-	-
Technical Services Fees				-	-
External Services Fees				-	-
System Required Revenue A/cs				-	-
<b>TOTAL</b>	<b>275,922,277.00</b>	<b>275,922,277.00</b>	<b>275,922,277.00</b>	<b>68,861,167.00</b>	<b>25%</b>

**BOMET COUNTY GOVERNMENT**  
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**For the quarter ended 31<sup>st</sup> December 2019**

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The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2020 and signed by:

\_\_\_\_\_  
Chief Officer  
Name:

\_\_\_\_\_  
Head of Treasury Accounts  
Name:  
ICPAK Member Number

**BOMET COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the quarter ended 31<sup>st</sup> December 2019**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
<b>101003000</b>			<b>2,926,780,922.13</b>	<b>1,436,517,521.75</b>	<b>1,490,263,400.38</b>
	101014760	Policy, Planning & General Administrative Services	2926780922	1,436,517,521.75	<b>1,490,263,400.38</b>
<b>102003000</b>			<b>900,000.00</b>	<b>0</b>	<b>900,000.00</b>
	102014760	Promotion of fish farming	900,000.00	0	<b>900,000.00</b>
<b>103003000</b>			<b>17,500,000.00</b>	<b>5,055,162.50</b>	<b>12,444,837.50</b>
	103014760	Environment Management	17,500,000.00	5,055,162.50	<b>12,444,837.50</b>
<b>105003000</b>			<b>45,008,274.50</b>	<b>2,761,397.85</b>	<b>42,246,876.65</b>
	105044760	Agricultural Engineering Services	8,708,274.50	316,397.85	<b>8,391,876.65</b>
	105054760	Cash Crop Development	36,300,000.00	2,445,000.00	<b>33,855,000.00</b>
<b>106003000</b>			<b>57,546,006.00</b>	<b>15,432,436.30</b>	<b>42,113,569.70</b>
	106014760	Policy Development	750,000.00	63,700.00	<b>686,300.00</b>
	106024760	Promotion of cooperative movement and training	24,100,000.00	0	<b>24,100,000.00</b>
	106074760		32,696,006.00	15,368,736.30	<b>17,327,269.70</b>
<b>107003000</b>			<b>86,700,000.00</b>	<b>0</b>	<b>86,700,000.00</b>
	107054760	Livestock & Fisheries Development	5,700,000.00	0	<b>5,700,000.00</b>
	107064760	Veterinary services Development	81,000,000.00	0	<b>81,000,000.00</b>
<b>109003000</b>			<b>52,112,174.00</b>	<b>1,004,650.00</b>	<b>51,107,524.00</b>
	109044760	Land Use Planning and Management	52,112,174.00	1,004,650.00	<b>51,107,524.00</b>
<b>111003000</b>			<b>38,443,613.00</b>	<b>0</b>	<b>38,443,613.00</b>
	111054760	Urban Infrastructure and Market Development	38,443,613.00	0	<b>38,443,613.00</b>
<b>120003000</b>			<b>217,700,000.00</b>	<b>70,135,478.45</b>	<b>147,564,521.55</b>
	120014760	Kenya Climate Smart Agricultural Programme	217,700,000.00	95,926,461.65	<b>121,773,538.35</b>
<b>131003000</b>			<b>220,000,000.00</b>	<b>5,150,000.00</b>	<b>214,850,000.00</b>
	131014760	Irrigation development services	220,000,000.00	5,150,000.00	<b>214,850,000.00</b>
<b>201003000</b>			<b>598,070,192.00</b>	<b>150,798,111.70</b>	<b>447,272,080.30</b>
	201014760	Design and construction of roads	441,747,504.00	147,557,651.70	<b>294,189,852.30</b>
	201024760	Routine maintenance of Roads	156,322,688.00	3,240,460.00	<b>153,082,228.00</b>
<b>202003000</b>			<b>50,000,000.00</b>	<b>27,943,877.95</b>	<b>22,056,122.05</b>
	202044760	Bridges and Culverts	50,000,000.00	27,943,877.95	<b>22,056,122.05</b>
<b>204003000</b>			<b>35,000,000.00</b>	<b>7,778,063.70</b>	<b>27,221,936.30</b>

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	204024760	Low Cost Energy Services	35,000,000.00	7,778,063.70	<b>27,221,936.30</b>
<b>301003000</b>			<b>16,100,000.00</b>	<b>0</b>	<b>16,100,000.00</b>
	301054760	Tourism Development and Promotion	16,100,000.00	0	<b>16,100,000.00</b>
<b>303003000</b>			<b>22,000,000.00</b>	<b>1,374,606.30</b>	<b>20,625,393.70</b>
	303074760	Domestic and International Trade Development	22,000,000.00	1,374,606.30	<b>20,625,393.70</b>
	303084760	Entrepreneurial and Management Training Services	0	0	<b>0.00</b>
<b>304003000</b>			<b>17,000,000.00</b>	<b>2,200,060.00</b>	<b>14,799,940.00</b>
	304074760	Industrial Development and Support	17,000,000.00	2,200,060.00	<b>14,799,940.00</b>
<b>401003000</b>			<b>52,409,375.00</b>	<b>62,728,687.00</b>	<b>-10,319,312.00</b>
	401014760	Health Management Information System	0	0	<b>0.00</b>
	401024760	Support to health facilities(11.6M/month)	52,409,375.00	62,728,687.00	<b>-10,319,312.00</b>
<b>403003000</b>			<b>142,121,949.50</b>	<b>123,856,158.00</b>	<b>18,265,791.50</b>
	403024760	Commodities ? Pharms,non-pharms,reagents,linen	124,121,949.50	110,832,209.00	<b>13,289,740.50</b>
	403034760	Equipping health facilities ? biomedical equipment	6,000,000.00	1,827,840.00	<b>4,172,160.00</b>
	403044760	Referral services	12,000,000.00	11,196,109.00	<b>803,891.00</b>
<b>502003000</b>			<b>5,925,000.00</b>	<b>2,343,378.55</b>	<b>3,581,621.45</b>
	502014760	Construction of ECD Model	0	0	<b>0.00</b>
	502034760	Development of ECD Infrastructure/ Refurbishment	0	0	<b>0.00</b>
	502074760	Educational Infrastructure	5,925,000.00	2,343,378.55	<b>3,581,621.45</b>
	502084760	Support for Needy Children	0	0	<b>0.00</b>
	502094760	Support to ECD Centres	0	0	<b>0.00</b>
<b>503003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	503034760	Construction and Equipping of Home Crafts Centers	0	0	<b>0.00</b>
	503044760	Infrastructure Development and Expansion	0	0	<b>0.00</b>
<b>504003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	504014760	Revitalization of Youth Programs	0	0	<b>0.00</b>
	504024760	ICT Integration in Youth Polytechnics	0	0	<b>0.00</b>
<b>505003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	505014760	Sports: Training, Competitions and Rugby Tournament	0	0	<b>0.00</b>
	505024760	Development and Management of Sports Facilities and Equipment	0	0	<b>0.00</b>
<b>506003000</b>			<b>25,800,000.00</b>	<b>3,942,880.00</b>	<b>21,857,120.00</b>
	506014760	ECDE Infrastructure Improvement	4,000,000.00	-7,800.00	<b>4,007,800.00</b>
	506024760	Accreditation and Quality Assurance	21,800,000.00	3,950,680.00	<b>17,849,320.00</b>
<b>507003000</b>			<b>2,060,185.00</b>	<b>1,560,000.00</b>	<b>500,185.00</b>



**BOMET COUNTY GOVERNMENT**  
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**For the quarter ended 31<sup>st</sup> December 2019**

	507014760	Talent Development Services	2,060,185.00	1,560,000.00	<b>500,185.00</b>
	507024760	Sport Development and Promotion	0	0	<b>0.00</b>
<b>508003000</b>			<b>31,000,000.00</b>	<b>0</b>	<b>31,000,000.00</b>
	508014760	Social Facilities Development	31,000,000.00	0	<b>31,000,000.00</b>
	508024760	Cultural Sites Development	0	0	<b>0.00</b>
	508034760	PWDs, Women and Youth Empowerment	0	0	<b>0.00</b>
	508044760	Youth Polytechnics- Conditional	0	0	<b>0.00</b>
<b>702003000</b>			<b>155,678,955.00</b>	<b>101,641,107.85</b>	<b>54,037,847.15</b>
	702014760	Administrative Services	0	-4,100.00	<b>4,100.00</b>
	702024760	Resource Mobilization	0	0	<b>0.00</b>
	702044760	Management of Public Financial Resources	155,678,955.00	101,645,207.85	<b>54,033,747.15</b>
	702074760	Accounting and Reporting Services	0	0	<b>0.00</b>
<b>703003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	703014760	ICT Infrastructure Connectivity	0	0	<b>0.00</b>
<b>707003000</b>			<b>372,547,571.00</b>	<b>138,064,372.80</b>	<b>234,483,198.20</b>
	707014760	General Administrative Services	372,547,571.00	138,064,372.80	<b>234,483,198.20</b>
<b>708003000</b>			<b>33,852,500.00</b>	<b>10,250,855.00</b>	<b>23,601,645.00</b>
	708014760	ICT and Information Services	33,852,500.00	10,250,855.00	<b>23,601,645.00</b>
<b>709003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	709034760	Financial Management Services	0	0	<b>0.00</b>
<b>710003000</b>			<b>362,969,078.00</b>	<b>162,639,696.00</b>	<b>200,329,382.00</b>
	710014760	Oversight Services	89,573,050.00	35,466,909.00	<b>54,106,141.00</b>
	710024760	Legislation Services	273,396,028.00	127,172,787.00	<b>146,223,241.00</b>
<b>711003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	711014760	Overall Leadership and Policy Development	0	0	<b>0.00</b>
<b>901003000</b>			<b>5,000,000.00</b>	<b>0</b>	<b>5,000,000.00</b>
	901014760	Water Supply ? Domestic Use	0	0	<b>0.00</b>
	901024760	Irrigation	5,000,000.00	0	<b>5,000,000.00</b>
<b>902003000</b>			<b>32,000,000.00</b>	<b>0</b>	<b>32,000,000.00</b>
	902024760	Rehabilitation and Development of springs	32,000,000.00	0	<b>32,000,000.00</b>
<b>906003000</b>			<b>79,600,000.00</b>	<b>0</b>	<b>79,600,000.00</b>
	906014760	Social welfare and vocational rehabilitation	15,600,000.00	0	<b>15,600,000.00</b>
	906034760	Gender and Development	21,000,000.00	0	<b>21,000,000.00</b>
	906044760	Child Community Support Services	43,000,000.00	0	<b>43,000,000.00</b>
<b>907003000</b>			<b>48,000,000.00</b>	<b>0</b>	<b>48,000,000.00</b>
	907014760	Support for the aged	0	0	<b>0.00</b>

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	907024760	Support for PWSDs		0	<b>0.00</b>
	907034760	Support for OVC	48,000,000.00	0	<b>48,000,000.00</b>
<b>908003000</b>			<b>4,000,000.00</b>	<b>0</b>	<b>4,000,000.00</b>
	908014760	Conservation of heritage	0	0	<b>0.00</b>
	908024760	Development and promotion of culture	4,000,000.00	0	<b>4,000,000.00</b>
	908034760	Promotion of music and dance talents	0	0	<b>0.00</b>
	908044760	Public records and archive management	0	0	<b>0.00</b>
<b>909003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	909014760	Policy Development and Community Sensitizations	0	0	<b>0.00</b>
<b>910003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	910014760	Old Persons Support Services	0	0	<b>0.00</b>
	910024760	PWDs Support Services	0	0	<b>0.00</b>
<b>911003000</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
	911014760	Development and Promotion of Culture	0	0	<b>0.00</b>
	911024760	Library Services	0	0	<b>0.00</b>
<b>912003000</b>			<b>32,900,000.00</b>	<b>16,698,900.00</b>	<b>16,201,100.00</b>
	912024760	Development and Management of Sports Facilities and Equipment	0	0	<b>0.00</b>
	912034760	Youth Support Services	32,900,000.00	16,698,900.00	<b>16,201,100.00</b>
<b>1001003000</b>			<b>43,910,452.00</b>	<b>2,521,890.00</b>	<b>41,388,562.00</b>
	1001014760	Sanitation	0	0	<b>0.00</b>
	1001024760	Nutrition Interventions	13,745,776.00	1,996,890.00	<b>11,748,886.00</b>
	1001034760	Community Health and Special Programs	30,164,676.00	525,000.00	<b>29,639,676.00</b>
	1001054760	Community Total Sanitation	0	0	<b>0.00</b>
<b>1002003000</b>			<b>84,000,000.00</b>	<b>-84,000.00</b>	<b>84,084,000.00</b>
	1002014760	Policy Planning and Administrative Services	<b>84,000,000.00</b>	<b>-84,000.00</b>	<b>84,084,000.00</b>
<b>1003003000</b>			<b>462,403,181.50</b>	<b>83,603,542.40</b>	<b>378,799,639.10</b>
	1003014760	Development of Water Supplies	462,403,181.50	83,603,542.40	<b>378,799,639.10</b>
	1003034760	Upgrading of Water Supply Scheme	0	0	<b>0.00</b>
<b>1004003000</b>			<b>4,257,362.50</b>	<b>4,257,362.50</b>	<b>0.00</b>
	1004014760	Environmental Management	4,257,362.50	4,257,362.50	<b>0.00</b>
		<b>Grand Total</b>	<b>6,381,296,791.13</b>	<b>2,465,967,179.80</b>	<b>3,915,329,611.33</b>

## **XII. 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 xxx 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.

#### **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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**County Own Generated Receipts**

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

**Returns to CRF Issues**

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

**b) Recognition of payments**

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

**Compensation of employees**

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

**Use of goods and services**

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

**Interest on borrowing**

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

**Repayment of borrowing (principal amount)**

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

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **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.

#### **5. Cash and cash equivalents**

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

### **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 31st December 2019, this amounted to Kshs 61,326,869.55 compared to Kshs 75,996,505.2 in prior period as indicated on note 21

There were no other restrictions on cash during the quarter.

#### **6. 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.

#### **7. Accounts Payable**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**8. Non current assets**

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

**9. Pending bills**

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

**10. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 16<sup>th</sup> May, 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**11. Comparative figures**

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

**12. Subsequent events**

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

**13. Errors**

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

**14. Related party transactions**

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

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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHQUER RELEASES**

	<b>Kshs</b>
Total Exchequer Releases for quarter 1	958,235,400
Total Exchequer Releases for quarter 2	991,278,000
Total Exchequer Releases for quarter 3	-
Total Exchequer Releases for quarter 4	-
<b>Cumulative Amount</b>	<b>1,949,513,400</b>

(State the amount received vis a vie amount included in the CARA)

**2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Name of Donor</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>						
DANIDA - Universal Healthcare in Devolved Units Programme						7,809,340
Kenya Urban Support Programme	-	-	-	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organizations)</b>	-	-	-	-	-	
Climate smart	-	69,033,478	-	-	69,033,478	35,841,567
(Insert name of donor)						-
	-	-	-	-	-	
<b>Grants Received from other levels of government</b>	-	-	-	-	-	

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Road maintainance fuel levy fund	-	-	-	-	-	-
(Insert name of donor)						-
<b>TOTAL</b>	-	<b>69,033,478</b>	-	-	<b>69,033,478</b>	

(Include a brief explanation on grants received, from whom and for what purpose)



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers from Central government entities</b>	-	-	-	-	-	-
conditional allocation for polytechnics	-	-	-	-	-	-
conditional allocation for compensation for user fees foregone	-	-	-	-	-	-
KDSP	-	-	-	-	-	-
<b>Transfers from Counties</b>	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

(Give a brief description of what the transfers relate to and from whom they were received)

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 PROCEEDS FROM DOMESTIC BORROWINGS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	-	-	-	-	-	-
Domestic Accounts Payable	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

**5 PROCEEDS FROM FOREIGN BORROWINGS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

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

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 PROCEEDS FROM SALE OF ASSETS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings	-	-	-	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-	-	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-	-	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-	-	-	-
Disposal and Sales of Non-Produced Assets(Specify)	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks(Specify)	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**7 REIMBURSEMENTS AND REFUNDS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Refund from World Food Programme (WFP)	-	-	-	-	-	-
Reimbursement of Audit Fees	-	-	-	-	-	-
Reimbursement on Messing Charges (UNICEF)	-	-	-	-	-	-
Reimbursement from World Bank – ECD	-	-	-	-	-	-
Reimbursement from Individuals and Private Organisations	-	-	-	-	-	-
Reimbursement from Local Government Authorities	-	-	-	-	-	-
Reimbursement from Statutory Organisations	-	-	-	-	-	-

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Reimbursement within Central Government	-	-	-	-	-	-
Reimbursement Using Bonds	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

(Give a brief description on what the refunds relate to)

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***NOTES TO THE FINANCIAL STATEMENTS (Continued)***

**8 RETURNS OF EQUITY HOLDINGS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-	-	-	-	-
Returns of Equity Holdings in International Organisations	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

(State briefly from which entities dividends or interest is derived from)

**9 COUNTY OWN GENERATED RECEIPTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Interest Received	-	-	-	-	-	-
Profits and Dividends	2,280,893	7,070,988	-	-	9,351,882	9,322,620
Rents	674,548	601,410	-	-	1,275,958	255,264
Other Property Income	2,878	2,612	-	-	5,490	
Sales of Market Establishments	-	-	-	-	-	-
Receipts from Administrative Fees and Charges	-	-	-	-	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	1,832,429	441,223	-	-	2,273,651	668,788
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	48,281	69,512	-	-	117,794	209,385
Receipts from Voluntary transfers other than grants	-	-	-	-	-	-
Other Receipts Not Classified Elsewhere	-	-	-	-	-	2,961,569

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Business Permits	3,815,074	2,457,819	-	-	6,272,893	3,429,661
Cesses	-	-	-	-	-	-
Poll Rates	-	-	-	-	-	-
Plot Rents	752,371	656,382	-	-	1,408,753	234,833
Other Local Levies	226,342	13,754	-	-	240,096	729
Administrative Services Fees	-	-	-	-	-	-
Various Fees	-	-	-	-	-	-
Council'S Natural Resources Exploitation	-	-	-	-	-	-
Sales Of Council Assets	-	-	-	-	-	-
Lease / Rental Of Council'S Infrastructure Assets	-	-	-	-	-	-
Other Miscellaneous Revenues	-	-	-	-	-	-
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 Revenues From Financial Assets Loan	-	-	-	-	-	-
Market/Trade Centre Fee	1,462,458	1,091,443	-	-	2,553,902	1,398,222
Vehicle Parking Fees	3,369,873	3,217,937	-	-	6,587,810	3,797,851
Housing	-	-	-	-	-	-
Social Premises Use Charges	-	-	-	-	-	-
School Fees	-	-	-	-	-	-
Other Education-Related Fees	-	-	-	-	-	-
Other Education Revenues	-	-	-	-	-	-
Public Health Services	136,186	558,562	-	-	694,748	904,840
Public Health Facilities Operations	10,561,387	26,933,911	-	-	37,495,298	25,255,065

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Environment & Conservancy Administration	-	-	-	-	-	-
Slaughter Houses Administration	287,242	295,651	-	-	582,893	758,385
Water Supply Administration	-	-	-	-	-	-
Sewerage Administration	-	-	-	-	-	-
Other Health & Sanitation Revenues	-	-	-	-	-	-
Technical Services Fees	-	-	-	-	-	-
External Services Fees	-	-	-	-	-	-
System Required Revenue A/cs	-	-	-	-	-	-
<b>TOTAL</b>	<b>25,449,962</b>	<b>43,411,205</b>	-	-	<b>68,861,167</b>	<b>49,197,213</b>

49,197,213

(Comment on the performance of the own generated funds between the two years)

**10 RETURNED CRF ISSUES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Recurrent account	6,817.00	-	-	-	13,315,230.20	-
Development account	170,166.20	-	-	-	170,166.20	-
CRF balances	708,143,068	-	-	-	1,427,895,877	-
<b>TOTAL</b>	<b>708,320,051</b>	-	-	-	<b>1,441,381,273</b>	-

(State what the refunds relate to and when they were appropriated for use)

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11 COMPENSATION OF EMPLOYEES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	418,825,339	220,730,199	-	-	639,555,538	408,655,636
Basic wages of temporary employees	12,565,334	15,577,535	-	-	28,142,868	7,776,984
Personal allowances paid as part of salary	157,101,336	355,009,949	-	-	512,111,285	144,953,740
Personal allowances paid as reimbursements	-	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	7,346,667	4,362,654	-	-	11,709,320	18,034,377
Compulsory national social security schemes	-	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personnel payments	-	-	-	-	-	-
<b>Total</b>	<b>595,838,675</b>	<b>595,680,337</b>	<b>-</b>	<b>-</b>	<b>1,191,519,012</b>	<b>579,420,737</b>

(Give brief explanation including the comparative number of employees)



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**12 USE OF GOODS AND SERVICES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	2,410,634	4,961,634	-	-	7,372,268	5,218,623
Communication, supplies and services	-	1,578,090	-	-	1,578,090	1,126,343
Domestic travel and subsistence	30,376,861	62,132,014	-	-	92,508,875	45,776,385
Foreign travel and subsistence	1,000,000	9,681,532	-	-	10,681,532	4,165,725
Printing, advertising and information supplies & services	9,749,561	9,146,084	-	-	18,895,645	32,689,380
Rentals of produced assets	-	12,196,750	-	-	12,196,750	60,000
Training expenses	12,699,900	10,252,600	-	-	22,952,500	8,006,842
Hospitality supplies and services	2,915,300	17,992,981	-	-	20,908,281	11,300,580
Insurance costs	4,263,362	1,039,644	-	-	5,303,006	1,757,577
Specialised materials and services	-	61,235,609	-	-	61,235,609	23,272,583
Office and general supplies and services	1,629,100	5,157,970	-	-	6,787,070	3,253,289
Other operating expenses	29,954,086	26,811,410	-	-	56,765,496	11,339,738
Routine maintenance – vehicles and other transport equipment	-	3,350,447	-	-	3,350,447	7,137,051
Fuel Oil and Lubricants	6,110,909	5,915,906	-	-	12,026,815	1,882,023
Routine maintenance – other assets	-	4,357,750	-	-	4,357,750	5,129,402
<b>Total</b>	<b>101,109,713</b>	<b>235,810,421</b>	<b>-</b>	<b>-</b>	<b>336,920,134</b>	<b>162,115,540</b>

(Give a brief explanation of this category of expenses)

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13 SUBSIDIES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Public Corporations	-	-	-	-	-	-
See list attached	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
Subsidies to Private Enterprises						
See list attached	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

**14 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Support to Bomet water company	32,100,000	24,900,000	-	-	57,000,000	15,400,000
County assembly	140,000,000	164,000,000	-	-	304,000,000	147,900,000
Cooperative societies	-	-	-	-	-	3,237,500
Cash transfer for Health facilities	53,833,000	60,920,541			114,753,541	54,508,390
BIDP	-	-	-	-	-	-
<b>TOTAL</b>	<b>225,933,000</b>	<b>249,820,541</b>	<b>-</b>	<b>-</b>	<b>475,753,541</b>	<b>221,045,890</b>

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(Provide the nature and purpose of transfers and are these transfers to be recovered)

**15 OTHER GRANTS AND OTHER PAYMENTS**

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits		30,969,735			30,969,735	9,466,520
Emergency relief and refugee assistance	-	-	-	-	-	
Subsidies to small businesses, cooperatives, and self employed	-	108,852,874	-	-	108,852,874	-
MORTGAGE						-
KUSP						168,000,000
<b>TOTAL</b>	<b>-</b>	<b>139,822,609</b>	<b>-</b>	<b>-</b>	<b>139,822,609</b>	<b>177,466,520</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**16 SOCIAL SECURITY BENEFITS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	10,194,660	-	-	10,194,660	-
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>10,194,660</b>	<b>-</b>	<b>-</b>	<b>10,194,660</b>	<b>-</b>

(Explain where the benefits are remitted and who the beneficiaries are)

**17 ACQUISITION OF ASSETS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
--	----	----	----	----	-------------------	------------------------------

**BOMET COUNTY GOVERNMENT**  
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	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b><u>Non Financial Assets</u></b>	-	-	-	-	-	-
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	40,012,317	-	-	40,012,317	4,122,960
Refurbishment of Buildings	-	13,252,430	-	-	13,252,430	
Construction of Roads	-	52,381,129	-	-	52,381,129	180,504,318
Construction and Civil Works	-	65,432,945	-	-	4,477,897	42,942,256
Overhaul and Refurbishment of Construction and Civil Works	-	58,626,948	-	-	58,626,948	-
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	30,000	-	-	30,000	-
Purchase of Office Furniture and General Equipment	-	7,090,866	-	-	7,090,866	7,377,720
Purchase of ICT Equipment	-	2,748,400	-	-	2,748,400	343,750
Purchase of Specialised Plant, Equipment and Machinery	-	9,641,489	-	-	9,641,489	6,721,729
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	797,801	-	-	797,801	-
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	-
Rehabilitation of Civil Works	-	-	-	-	-	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	-
Financial Assets						
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	-

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	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Total</b>	<b>-</b>	<b>250,014,325</b>	<b>-</b>	<b>-</b>	<b>189,059,277</b>	<b>242,012,733</b>

(\* Any amounts included under the category of Financial Assets must be accompanied by provision of more details including entities and assets that the County has invested in)

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***NOTES TO THE FINANCIAL STATEMENTS (Continued)***

**18 FINANCE COSTS, INCLUDING LOAN INTEREST**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Exchange Rate Losses	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-
Interest Payments on Foreign Borrowings	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-	-	-	-	-
Interest on Borrowings from Other Government Units	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

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

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

***NOTES TO THE FINANCIAL STATEMENTS (Continued)***

**BOMET COUNTY GOVERNMENT**  
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**20 OTHER PAYMENTS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	-	5,505,000	-	-	5,505,000	
Civil Contingency Reserves	-	4,651,400	-	-	4,651,400	-
Other expenses	358,293	51,228,207	-	-	51,586,500	41,420,000
Domestic Accounts	-	-	-	-	-	-
<b>Total</b>	<b>358,293</b>	<b>61,384,607</b>	<b>-</b>	<b>-</b>	<b>61,742,900</b>	<b>41,420,000</b>

*(Provide explanation as to what each component of other expenses relate to)*

**21 Bank Accounts**

	<b>Indicated whether recurrent or development</b>	<b>Amount Q1</b>	<b>Amount Q2</b>	<b>Amount Q3</b>	<b>Amount Q4</b>	<b>Comparative amount 2018/2019</b>
<b>Name of Bank, Account No. &amp; Currency</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya, Recurrent Account no.1000171049		13,308,413.20	3,809,625.00			7,413,344.90
Central Bank of Kenya, Development Account no.1000170964		-	8,888,854.45			80,279,736.75
Central Bank of Kenya, Revenue Account no.1000171545		719,752,808.55	312,020,904.5			211,227,782
Central Bank of Kenya, Fuel levy Account no.1000268379		25,980,901.20	25,980,901.20			19,302,909.70
Central Bank of Kenya, Universal Health Care Account no.1000335769		13,923,997.00	3,069,048.70			14,702,418.00
Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758		-	-			168,000,000.00
Central Bank of Kenya, Bomet County urban institutional Grant Account no.1000385747		36,200,000.00	36,200,000.00			445,640

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Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919		20,429,734.65	5,457,332.90			
Central Bank of Kenya, Bomet County Deposit Account no.1000368907		-	61,326,869.55			
Central Bank of Kenya,Bomet county vilage politechnic Account no.1000367997		10,835,429.00	5,999,801.00			
Co-operative Bank Imprest Account no. 01141356757900	Recurrent	26,807.23	-	-	-	
Kenya Commercial Bank Account no. 1173490019						
KONON SUB-COUNTY STANDING IMPREST-1150773111						
Longisa Hospital						
LONGISA COUNTY HOSPITAL DEVELOPMENT ACCOUNT - 100109048400						
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						
Bomet County Assembly-Equity ac no 1220261153628						829,486
KCB Bank Bomet County Revenue Collection Account- 1143078756						
Trans National Bank Bomet County Imprest Account ac no 172413001						
Dispensaries and Health centres(List attached)						
Equity imprest account 1220276190741		3,931,952.40				75,265



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KDSP Account Family bank						2,655,014
<b>Total</b>		<b>908,567,288.88</b>	<b>462,753,337</b>	<b>-</b>	<b>-</b>	<b>504,931,595.89</b>

\*Amount should be as per amount in the cash book

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**21B: CASH IN HAND**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	-
Cash in Hand – Held in foreign currency	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Cash in hand should also be analysed as follows:**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Location 1					
Location 2					
Location 3					
<b>Total</b>					

*[Provide cash count certificates for each]*

**22 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	-	-	-	-	-
Clearance Accounts	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

*[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]*

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
<b>Total</b>				

**23. ACCOUNTS PAYABLE**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	-	61,326,870	-	-	-
<b>Total</b>	-	<b>61,326,870</b>	-	-	-

*[Provide short appropriate explanations as necessary]*

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**24. FUND BALANCE BROUGHT FORWARD**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	71,665,551	840,431,284	-	-	79,112,561
Cash in hand	-	-	-	-	1,035
Accounts Receivables	-	-	-	-	3,700,500
Accounts Payables	-	-	-	-	-
<b>Total</b>	<b>71,665,551</b>	<b>840,431,284</b>	<b>-</b>	<b>-</b>	<b>82,814,096</b>

*[Provide short appropriate explanations as necessary]*

**25 PRIOR YEAR ADJUSTMENTS**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Adjustments on bank account balances	-	-	-	-	-
Adjustments on cash in hand	-	-	-	-	-
Adjustments on payables	-	-	-	-	-
Adjustments on receivables					
Others ( <i>specify</i> )					
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**OTHER IMPORTANT DISCLOSURES**

**26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings					
Construction of civil works					
Supply of goods					
Supply of services					
<b>Total</b>					

**26.2: PENDING STAFF PAYABLES (See Annex 2)**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Total</b>					

**26.3: OTHER PENDING PAYABLES (See Annex 3)**

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities					
Amounts due to County Government entities					
Amounts due to third parties					
<b>Total</b>					

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*(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)*

**27 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:**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b><u>Transfers to related parties</u></b>	-	-	-	-	-	-
Transfer to the County Assembly	140,000,000	164,000,000	-	-	304,000,000	657,433,000
Transfers to other County Government Entities	53,833,000	60,920,541			114,753,541	404,751,106
Transfers to Development Projects	-	-	-	-	-	-
Transfers to non reporting entities e.g schools and welfare	-	-	-	-	-	57,821,096
Transfers to County Water Service Providers	32,100,000	24,900,000			57,000,000	98,300,000
<b>Total</b>	<b>225,933,000</b>	<b>249,820,541</b>	<b>-</b>	<b>-</b>	<b>475,753,541</b>	<b>1,218,305,202.00</b>

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**28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

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

<b>Entity</b>	<b>Date Established</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Bomet Water Company	2014/15	Bomet town	
Bursary Fund	2014/15	Education Department	
Municipal Board	2018/19	Lands , housing and urban planning	
Mortgage Fund	2018/19	Administration	Charles Koech

#### **XIV. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (<i>Name and designation</i>)</b>	<b>Status: (<i>Resolved / Not Resolved</i>)</b>	<b>Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)</b>

***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.....



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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative period 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Construction of buildings</b>						
Office Complex ##	-	-	-	-	-	
Administration Block ##	-	-	-	-	-	
County Public Library	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Construction of civil works</b>						
Repair Road ##	-	-	-	-	-	
Construction of Bridges ##, ## ## & ##	-	-	-	-	-	
Reinforcement of Dams on Rivers ## & ##	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Supply of goods</b>						
Office Supplies	-	-	-	-	-	
Fuel for Fire Machines	-	-	-	-	-	

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Laser and Thermal Printers	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Supply of services</b>						
Periodic Computer Maintenance Services	-	-		-	-	
Recruitment of County Administrators	-	-	-	-	-	
Consultancy Services for County Resources Mobilization	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-	-

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

<b>Name of Staff</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative Amount</b>	<b>Comparative period 2018/19</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Staff Member 1	-	-	-	-	-	
Staff Member 2	-	-	-	-	-	
Staff Member 3	-	-	-	-	-	
_____	-	-	-	-	-	
_____	-	-	-	-	-	
_____	-	-	-	-	-	
_____	-	-	-	-	-	
_____	-	-	-	-	-	
_____	-	-	-	-	-	
_____	-	-	-	-	-	
Staff Member XXX	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	-

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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Amounts due to National Govt Entities</b>						
Refund to Ministry of Education	-	-	-	-		
Facilitation for Attendance for Officials from Ministry of Devolution	-	-	-	-		
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Amounts due to County Govt Entities</b>						
Ministry of Education	-	-	-	-	-	
Office of the County Secretary	-	-	-	-	-	
Ministry of ICT	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Amounts due to Third Parties</b>						
Annual Financial Support to University Student Development Programme	-	-	-	-		
Bi-Annual County Farmers Exposure Trip to KARI	-	-	-	-		
Support for Women Programmes in the County	-	-	-	-		
<b>Sub-Total</b>						-

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	-	-	-	-	-	
<b>Others (specify)</b>						
Ministry of ICT of County YYYY	-	-	-	-		
<b>Sub-Total</b>	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-	-

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER PURCHASED IN THE PERIOD**

<b>Asset class</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative Amount</b>	<b>Comparative period 2018/19</b>
Land	-	-	-	-	-	49,582,599
Buildings and structures	-	40,012,317	-	-	40,012,317	639,560,769.6
Transport equipment	-	-	-	-	-	41,671,043
Office equipment, furniture and fittings	-	7,090,866	-	-	7,090,866	83,929,356
Purchase of Household Furniture and Institutional Equipment	-	30,000	-	-	30,000	3,795,000
Other Machinery and Equipment	-	-	-	-	-	59,533,713
Heritage and cultural assets	-	-	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	2,748,400	-	-	2,748,400	22,589,787
Overhaul and Refurbishment of Construction and Civil Works	-	58,626,948	-	-	58,626,948	256,678,039.8
Roads construction	-	52,381,129	-	-	52,381,129	834,090,774.3
Purchase of Specialised Plant, Equipment and Machinery	-	9,641,489	-	-	9,641,489	174,416,594
Refurbishment of Buildings	-	13,252,430	-	-	13,252,430	3,713,669.6
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	1,765,722
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	8,532,434

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Acquisition of Strategic Stocks and commodities	-	-	-	-	-	2,147,908
Construction and Civil Works	-	4,477,897	-	-	4,477,897	
<b>TOTAL</b>	-	<b>188,261,476</b>	-	-	<b>188,261,476</b>	<b>2,711,044,197</b>

**ANNEX 5: INTER- ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	Support to Bomet water company	32,100,000	24,900,000			57,000,000			
2	County assembly	140,000,000	164,000,000			304,000,000			
3	Cash transfer for Health facilities	53,833,000	60,920,541			114,753,541			
4	Xxx board								
5	Xxx corporation								
6	Xxx								
7	Xxx								
8	Xxx								
9	<b>Total</b>		<b>249,820,541</b>			<b>475,753,541</b>			

Director of Finance  
County Executive

Director of Finance  
County Assembly/fund/project

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



**ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Report from IFMIS)*