



COUNTY GOVERNMENT OF BOMET

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL QUARTER ENDED
MARCH 31st 2021**

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

BOMET COUNTY GOVERNMENT
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For the quarter ended 31st March 2021

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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 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.

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 Hillary Barchok	Governor	8 th August 2019
2.	Hon .Shadrack Rotich	Deputy Governor	18 th December 2019
3.	Hon. Patrick Maritim	CECM- Administration, ICT And Public Service	6 TH December 2019
4.	Hon. Andrew Sigei	CECM- Finance & Economic Planning	21 st August 2019
5.	Hon. Juliana Yegon	CECM- Education & Vocation Training	21 st August 2019
6.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	21 st August 2019

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	Name	Designation	Date of holding office
7.	Hon. Julie Chepkuto	CECM-Trade, Energy, Tourism and Industry	21 st August 2019
8.	Eng. Joseph Kiprono Terer	CECM-Roads, public works and Transport	16 th October 2019
9.	Dr. Joseph Kipchumba Toweett	CECM- Agriculture Cooperatives and Marketing	16 th October 2019
10.	Hon. Eng Peter Tonui	CECM – Water, Sanitation, Environment And Natural Resources	5 th May 2020
11.	Hon. Rosa Chepngetich Bett	CECM - Cooperatives and Enterprise Management	21 st May 2020.

Fiduciary management

The key management personnel who held office during the quarter ended 31st March 2021 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Hon. Andrew Sigei,	CECM- Finance and Economic Planning
2.	Mr. Benard Cheruiyot, CPA (K)	Chief Officer, Finance
3.	Mr. Kenneth Koech, CPA (K)	Chief Finance Officer
4.	Mr. Erick Chepkwony, CPA (K)	Head of Accounting

(f) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the Quarter ended 31st March 2021 were:

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

Bomet County Executive Headquarters

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

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(d) Bomet County Executive Contacts

Telephone: (+254) 0202084070

E-mail: info@bomet.go.ke

Website: www.bomet.go.ke

(e) Entity 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

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

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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 2nd Governor; and 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.



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 18th 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.



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HON. PATRICK MARITIM



**CECM-ADMINISTRATION, ICT
AND PUBLIC SERVICE**

Mr. Patrick Maritim was appointed as CEC, Administration, ICT and public service on 6th December 2019.

Mr. Patrick Maritim is a teacher with 34 years' experience out of which he has served as a Principal for 17 years. Until his appointment, he was the Principal at Highway Secondary school. He holds a degree in Bachelor of Science in Education from Kenyatta University and Diploma in Education management from Kenya education Management Institution.

HON. ANDREW KIMUTAI SIGEI



**CECM -FINANCE AND ECONOMIC
PLANNING**

Mr Andrew Kimutai Sigei was appointed as the CEC, Finance and Economic Planning on 28th 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 from University of Nairobi and master degree in Business management (Strategic management) from Kabianga University and he is pursuing PHD in strategic management.

HON. JULIANA YEGON



CECM - EDUCATION & VOCATION TRAINING

Mrs Juliana Yegon was appointed as CEC, Education & vocational training on 28th 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 28th 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 21st 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 16th October 2019.

Eng. Terer is an a registered Agricultural engineer by profession with 33 years working experience in various sectors in agricultural engineering projects, water resources management, water supply and sanitation and roads infrastructure.

He has served in various government and intergovernmental institutions including Nile Basin Initiative as a regional project manager.

Until his appointment he was a Managing Director, Kericho Water & Sanitation company and also served in the management board of Kenya water services providers Association (WASPA).

He holds a diploma and BSC degree in Agricultural Engineering and masters degree in environmental studies.

HON. DR. JOSEPH KIPCHUMBA TOWETT



CECM-AGRICULTURE, LIVESTOCK & COOPERATIVES.

Dr. Towett was appointed CECM, Agriculture Cooperatives And Marketing on 16th 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.

HON. ROSA CHEPNGETICH BETT



CECM - COOPERATIVES AND ENTERPRISE MANAGEMENT

Ms Rosa Bett was appointed CECM, Cooperatives and Enterprise development on 21st May 2020.

Before her appointment, she served as a CEO for Kimbilio Daima Sacco from 2011 and also served as a manager of the same Sacco from 1999. She currently serves as a member for Kimulot Boys High School.

Mrs Rosa holds barchelor of Education arts degree in Maths and Business studies. She is also CPAK holder and post graduate diploma in marketing management. She also holds a masters degree in strategic management.

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HON ENG PETER TONUI



CECM – WATER, SANITATION, ENVIRONMENT AND NATURAL RESOURCES

Eng. Peter Tonui was appointed CEC, Water Sanitation, Environment and Natural Resources on 5th May 2020.

Eng. Peter Tonui is an engineer by profession with a Master's Degree (JKUAT) in Strategic Management and BSC (UON). He has more than 25 years in telecommunication Industry and general construction of which 8 years he served in senior position in Telkom Kenya.

Before his appointment he was the CEO of Tiroto Construction and General Enterprises ltd, Board Member of Nyandarua Institute of science and Technology and Board chairman of Nyongores Secondary school.

Presently is in the process of getting certification as a member of Kenya Association of Project Managers (KAPM).

2. COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Bomet financial statements for the quarter ended 31st March 2021. The financial statements present the financial performance of the County executive over the past quarter.

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

Financing of the County Governments

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

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

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

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

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Financial Performance

a) Payments

Our expenditure for the quarter ended 31st March 2021 amounted to KShs **1,356,428,326**

b) Cash flows

In the quarter ended 31st March 2021, 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

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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.

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

3. STATEMENT OF CORPORATE GOVERNANCE

County Government of Bomet is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

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

Public Investments/ Accounts Committee (PIC/PAC)

The committee was formed to provide oversight on the County's finances. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the quarter were:

No	Name	Position	Period served
1	Hon. Robert Serbai	Chairperson	Three Months
2	Hon.Jane C.Langat	Member	Three Months
3	Hon.Augustine Koske	Member	Three Months
4	Hon.Philip Korir	Member	Three Months
5	Hon.Davis Kipkirui	Member	Three Months
6	Hon.Clara Cherotich	Member	Three Months
7	Hon.Barchok Kipngetich	Member	Three Months

Table 1: Public accounts committee members

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Budget and Appropriations Committee

The budget and appropriations committee provide guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No	Name	Position	Period served
1	Hon. Haron Kirui	Chairperson	Three Months
2	Hon. Weldon Kirui	Member	Three Months
3	Hon. Josphat Kirui	Member	Three Months
4	Hon. Kelong Joseph	Member	Three Months
5	Hon. Leonard Kirui	Member	Three Months
6	Hon. Robert Serbai	Member	Three Months
7	Hon. David Maritim	Member	Three Months
8	Hon. Janet Turgut	Member	Three Months
9	Hon. Evaline Chepkemai	Member	Three Months
10	Hon. Chesangi Alice	Member	Three Months
11	Hon. Kiprotich Wesley	Member	Three Months
12	Hon. Robert Rono	Member	Three Months
13	Hon. Andrew Maritim	Member	Three Months

Table 2: Budget and appropriations committee members

Committee on Finance, ICT and Economic Planning

The committee on Finance, ICT and Economic Planning provide guidance in the planning process. It is charged with the roles of monitoring and evaluation, resource mobilization, public finance management and communication networking/infrastructure development. The members who served in the committee during the period were:

No	Name	Position	Period served
1	Hon. Barchok Kipngetich	Chairperson	Three Months
2	Hon. Jane C. Langat	Member	Three Months
3	Hon. David Maritim	Member	Three Months
4	Hon. Wesley Bett	Member	Three Months
5	Hon. Hellen Chepkorir	Member	Three Months
6	Hon. Philip Korir	Member	Three Months
7	Hon. Ambrose Koech	Member	Three Months

Table 5: Committee on Finance, ICT and Economic Planning members

Communication with all Stakeholders

The County is committed in ensuring that all its stakeholders are provided with full and timely information about her programmes and performance. They are also given an opportunity to give feedback. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

4. STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

- a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Bomet County Government complied with this requirement and submitted the quarterly reports within the stipulated timelines.
- b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government of Bomet as at end of quarter, 31st March 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County 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 March 31st 2021 and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County 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 _____ 2021.

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CECM – Finance and Economic Planning
County Government of Bomet

**6. REPORT OF THE INDEPENDENT AUDITORS ON THE
BOMET COUNTY**

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1. FINANCIAL STATEMENTS

a. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020-2021	2019-2020
		KShs	KShs
RECEIPTS			
Exchequer releases	1	1,376,775,000	1,073,884,500
Transfers from Other Government Entities	2	96,794,864	78,161,344
Proceeds from Domestic and Foreign Grants	3	117,613,510	37,985,233
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	62,478,641	73,843,391
Returned CRF issues	10	-	-
TOTAL RECEIPTS		1,653,662,015	1,263,874,468
PAYMENTS			
Compensation of Employees	11	412,331,849	431,253,697
Use of goods and services	12	251,277,162	264,415,242
Subsidies	13	-	-
Transfers to Other Government Entities	14	52,349,419	189,436,120
Other grants and transfers	15	152,820,356	23,704,211
Social Security Benefits	16	8,249,361	-
Acquisition of Assets	17	475,890,211	308,285,082
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other payments	20	3,509,968	4,910,000
TOTAL PAYMENTS		1,356,428,326	1,222,004,352
SURPLUS/DEFICIT		297,233,689	41,870,116

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 _____ 2021 and signed by:

 Chief Officer
 Name:

 Head of Treasury Accounting
 Name:
 ICPAK Member Number:

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b. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	775,157,777.59	515,072,940.18
Cash Balances	21B	-	-
Total Cash and cash equivalent		775,157,777.59	515,072,940.18
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		775,157,777.59	515,072,940.18
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	82,812,348.10	71,776,364.00
NET FINANCIAL ASSETS		692,345,429.49	443,296,576.18
REPRESENTED BY			
Fund balance b/fwd	24	395,111,740.05	401,426,460.00
Surplus/Deficit for the year	25	297,233,689.10	41,870,116.00
NET FINANCIAL POSITION		692,345,429.15	443,296,576.00

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 _____ 2021 and signed by:

 Chief Officer
 Name:

 Head of Treasury
 Name:
 ICPAK Member Number:

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c. STATEMENT OF CASHFLOWS

	Not e	2020-2021	2019-2020
		KShs	KShs
Receipts from operating income			
Exchequer Releases	1	1,376,775,000	1,073,884,500
Proceeds from Domestic and Foreign Grants	2	96,794,864	78,161,344
Transfers from Other Government Entities	3	117,613,510	37,985,233
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	62,478,641	73,843,391
Return CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	412,331,849	431,253,697
Use of goods and services	12	251,277,162	264,415,242
Subsidies	13	-	-
Transfers to Other Government Units	14	52,349,419	189,436,120
Other grants and transfers	15	152,820,356	23,704,211
Social Security Benefits	16	8,249,361	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	3,509,968	4,910,000
Adjusted for:			
Adjustments during the year		2,548,245	71,776,364
Net cash flow from operating activities		775,672,145	421,931,562
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	-475,890,211	-308,285,082
Net cash flows from Investing Activities		-475,890,211	-308,285,082
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 EQUIVALENT		299,781,934	113,646,480
Cash and cash equivalent at BEGINNING of the year	21	475,375,844	401,426,460
Cash and cash equivalent at END of the year	21	775,157,778	515,072,940

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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 _____ 2021 and signed by:

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number

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d. 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
RECEIPTS						
Exchequer releases	5,507,100,000	-	5,507,100,000	3,244,838,810	2,262,261,190	59%
Proceeds from Domestic and Foreign Grants	745,899,479	-	745,899,479	287,041,207	458,858,272	38%
Transfers from Other Government Entities	48,499,894	-	48,499,894	-	48,499,894	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	197,234,527	-	197,234,527	-	197,234,527	0%
Conditional Allocation to Level 5 Hospitals		-	-	-	-	0%
Fuel Levy Allocation	164,138,822	-	164,138,822	41,034,705	123,104,117	25%
County Own Generated Revenues	275,922,277	-	275,922,277	118,218,914	157,703,363	43%
Unspent Funds	409,110,277	-	409,110,277	567,218,162	-158,107,885	139%
TOTAL	7,347,905,276	-	7,347,905,276	4,258,351,799	3,089,553,477	58%
PAYMENTS						
Compensation of Employees	2,841,080,000	-	2,841,080,000	1,800,034,553	1,041,045,447	63%
Use of goods and services	1,423,797,686	-	1,423,797,686	670,927,422	752,870,264	47%
Subsidies	1,675,876	-	1,675,876	-	1,675,876	0%
Transfers to Other Government Units	731,321,526	-	731,321,526	142,401,419	588,920,107	19%
Other grants and transfers	62,000,000	-	62,000,000	201,467,856	-139,467,856	325%
Social Security Benefits	25,450,000	-	25,450,000	25,446,591	3,409	100%
Acquisition of Assets	2,228,031,188	-	2,228,031,188	813,691,997	1,414,339,191	37%
Finance Costs, including Loan Interest	249,000	-	249,000	-	249,000	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	34,300,000	-	34,300,000	14,106,968	20,193,032	41%
TOTAL	7,347,905,276		7,347,905,276	3,668,076,806	3,679,828,470	50%

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For the quarter ended 31st March 2021

- (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 2019/2020 while making budget estimates for FY 2020/2021*

The entity financial statements were approved on _____ 2021 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

BOMET COUNTY GOVERNMENT
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e. 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
RECEIPTS						
Equitable Share (Exchequer releases)	4,013,529,284	-	4,019,107,173	2,399,838,810	1,613,690,474	60%
Transfers from National Government Entities	-	-	-	-	-	0%
Proceeds from Foreign Grants/Development Partners	130,000,000	-	130,000,000	287,041,207	-157,041,207	221%
Proceeds from Domestic Borrowings		-		-	-	0%
Proceeds from Foreign Borrowings		-		-	-	0%
Proceeds from Sale of Assets		-		-	-	0%
Conditional Additional Allocations to County Governments	47,234,527	-	47,234,527	-	47,234,527	0%
Conditional Allocation to Level 5 Hospitals		-		-	-	0%
Fuel Levy Allocation	-	-	-	-	-	0%
County Own Generated Revenues	200,000,000	-	200,000,000	118,218,914	81,781,086	59%
Unspent Funds	409,110,277	-	403,532,388	567,218,162	-158,107,885	139%
TOTAL	4,799,874,088	-	4,799,874,088	3,372,317,094	1,427,556,994	70%
PAYMENTS						
Compensation of Employees	2,841,080,000	-	2,841,080,000	1,800,034,553	1,041,045,447	63%
Use of goods and services	1,423,797,686	-	1,423,797,686	670,927,422	752,870,264	47%
Subsidies	1,675,876	-	1,675,876	-	1,675,876	0%
Transfers to Other Government Units	411,321,526	-	411,321,526	142,401,419	268,920,107	35%
Other grants and transfers	62,000,000	-	62,000,000	201,467,856	-139,467,856	325%
Social Security Benefits	25,450,000	-	25,450,000	25,446,591	3,409	100%
Acquisition of Assets	-	-	-	-	-	0%
Finance Costs, including Loan Interest	249,000	-	249,000	-	249,000	0%
Repayment of principal on Domestic and Foreign borrowing	-		-	-	-	0%

BOMET COUNTY GOVERNMENT
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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
Other Payments	34,300,000		34,300,000	14,106,968	20,193,032	41%
TOTAL	4,799,874,088	0	4,799,874,088	2,854,384,809	1,945,489,279	59%

(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

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 Chief Officer
 Name:

 Head of Treasury Accounts
 Name:
 ICPAK Member Number:

BOMET COUNTY GOVERNMENT
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f. 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
RECEIPTS						
Equitable Share (Exchequer releases)	1,493,570,716	-	1,493,570,716	845,000,000	648,570,716	57%
Transfers from National Government Entities	48,499,894	-	48,499,894	-	48,499,894	0%
Proceeds from Foreign Grants/Development Partners	615,899,479	-	615,899,479	-	615,899,479	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Conditional Additional Allocations to County Governments	150,000,000	-	150,000,000	-	150,000,000	0%
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	0%
Fuel Levy Allocation	164,138,822	-	164,138,822	41,034,705	123,104,117	25%
County Own Generated Revenues	75,922,277	-	75,922,277	-	75,922,277	0%
Unspent Funds	-	-	-	-	-	0%
TOTAL	2,548,031,188	-	2,548,031,188	886,034,705	1,661,996,483	35%
PAYMENTS						
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	2,548,031,188		2,548,031,188	813,691,997	1,734,339,191	32%

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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%
TOTAL	2,548,031,188	-	2,548,031,188	813,691,997	1,734,339,191	32%

(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

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

BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES REPORT AS AT 31ST MARCH, 2021 (FY 2020/21)							
Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101004760		Policy, Planning & General Administrative Services	3,351,063,724.50	0	3,351,063,724.50	2,309,312,385.70	1,041,751,338.80
	101014760	Policy, Planning & General Administrative Services	3,351,063,724.50	0	3,351,063,724.50	2,309,312,385.70	1,041,751,338.80
103004760		Environment Management & Protection	12,100,000.00	0	12,100,000.00	0.00	12,100,000.00
	103014760	Environment Management	12,100,000.00	0	12,100,000.00	0	12,100,000.00
105004760		Crop Development and Management	61,258,274.00	0	61,258,274.00	17,470,712.00	43,787,562.00
	105034760	Food Security Initiatives	4,100,000.00	0	4,100,000.00	1,943,430.00	2,156,570.00
	105054760	Cash Crop Development	57,158,274.00	0	57,158,274.00	15,527,282.00	41,630,992.00
106004760		Agribusiness Development & Marketing	34,200,000.00	0	34,200,000.00	1,479,417.00	32,720,583.00
	106024760	Promotion of cooperative movement and training	27,800,000.00	0	27,800,000.00	1,479,417.00	26,320,583.00

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	106074760	Value Addition & Marketing	6,400,000.00	0	6,400,000.00	0	6,400,000.00
107004760		Livestock Development & Management	53,500,000.00	0	53,500,000.00	14,516,035.00	38,983,965.00
	107054760	Livestock & Fisheries Development	5,700,000.00	0	5,700,000.00	1,745,105.20	3,954,894.80
	107064760	Veterinary services Development	47,800,000.00	0	47,800,000.00	12,770,929.80	35,029,070.20
109004760		Land Policy and Planning	25,000,000.00	0	25,000,000.00	10,953,000.00	14,047,000.00
	109044760	Land Use Planning and Management	25,000,000.00	0	25,000,000.00	10,953,000.00	14,047,000.00
110004760		Housing Development and Human Settlement	3,660,000.00	0	3,660,000.00	0.00	3,660,000.00
	110014760	Housing Development	3,660,000.00	0	3,660,000.00	0.00	3,660,000.00
111004760		Urban Development	9,380,000.00	0	9,380,000.00	0.00	9,380,000.00
	111054760	Urban Infrastructure and Market Development	8,380,000.00	0	8,380,000.00	0.00	8,380,000.00
	111064760		1,000,000.00	0	1,000,000.00	0	1,000,000.00
112004760		Cooperatives, Value Additions and Marketing	13,800,000.00	0	13,800,000.00	0	13,800,000.00
	112014760	Value Addition	13,800,000.00	0	13,800,000.00	0	13,800,000.00
120004760		Kenya Climate Smart Agricultural Programme	182,000,000.00	0	182,000,000.00	33,465,933.05	148,534,066.95
	120014760	Kenya Climate Smart Agricultural Programme	182,000,000.00	0	182,000,000.00	33,465,933.05	148,534,066.95

BOMET COUNTY GOVERNMENT
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For the quarter ended 31st March 2021

131004760			171,040,000.00	0	171,040,000.00	0.00	171,040,000.00
	131014760	Irrigation development services	171,040,000.00	0	171,040,000.00	0.00	171,040,000.00
201004760		Roads Construction and Maintenance	554,680,469.00	0	554,680,469.00	313,532,991.80	241,147,477.20
	201014760	Design and construction of roads	554,680,469.00	0	554,680,469.00	313,532,991.80	241,147,477.20
202004760		Bridges and Culverts	97,000,000.00	0	97,000,000.00	27,344,455.90	69,655,544.10
	202044760	Bridges and Culverts	97,000,000.00	0	97,000,000.00	27,344,455.90	69,655,544.10
203004760		Vehicle Maintenance and Fleet management	8,000,000.00	0	8,000,000.00	0	8,000,000.00
	203044760	Trsansport Management Services	8,000,000.00	0	8,000,000.00	0	8,000,000.00
204004760		Energy Development	15,000,000.00	0	15,000,000.00	3,999,495.05	11,000,504.95
	204024760	Low Cost Energy Services	15,000,000.00	0	15,000,000.00	3,999,495.05	11,000,504.95
301004760		Tourism Development	6,000,000.00	0	6,000,000.00	4,036,031.20	1,963,968.80
	301054760	Tourism Development and Promotion	6,000,000.00	0	6,000,000.00	4,036,031.20	1,963,968.80
303004760		Trade Development	31,000,000.00	0	31,000,000.00	6,920,812.80	24,079,187.20
	303074760	Domestic and International Trade Development	31,000,000.00	0	31,000,000.00	6,920,812.80	24,079,187.20
304004760		Industrial Development	10,000,000.00	0	10,000,000.00	1,576,058.00	8,423,942.00
	304074760	Industrial Development and Support	10,000,000.00	0	10,000,000.00	1,576,058.00	8,423,942.00
401004760		Policy and Administration	122,034,644.00	0	122,034,644.00	0.00	122,034,644.00
	401024760	Support to health facilities(11.6M/month)	122,034,644.00	0	122,034,644.00	0.00	122,034,644.00

BOMET COUNTY GOVERNMENT
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For the quarter ended 31st March 2021

402004760		Preventive and Promotive Health Services	230,856,478.00	0	230,856,478.00	0.00	230,856,478.00
	402014760	Health promotion: Nutrition interventions	213,056,478.00	0	213,056,478.00	0.00	213,056,478.00
	402024760	Communicable disease prevention & control	14,500,000.00	0	14,500,000.00	0.00	14,500,000.00
	402034760	Non-communicable disease prevention and control	3,300,000.00	0	3,300,000.00	0	3,300,000.00
403004760		Curative Health Services	392,726,478.00	0	392,726,478.00	21,047,740.30	371,678,737.70
	403014760	Infrastructural support to health facilities	85,000,000.00	0	85,000,000.00	21,047,740.30	63,952,259.70
	403024760	Commodities ? Pharms,non-pharms,reagents,linen	176,909,478.00	0	176,909,478.00	0.00	176,909,478.00
	403034760	Equipping health facilities ? biomedical equipment	15,620,000.00	0	15,620,000.00	0	15,620,000.00
	403064760	Emergency Response Services	115,197,000.00	0	115,197,000.00	0.00	115,197,000.00
502004760		Early Childhood Development and Education	12,549,894.00	0	12,549,894.00	-	12,549,894.00
	502074760	Educational Infrastructure	12,549,894.00	0	12,549,894.00	-	12,549,894.00
504004760		Youth Training and Development	24,000,000.00	0	24,000,000.00	-	24,000,000.00
	504014760	Revitalization of Youth Programs	24,000,000.00	0	24,000,000.00	-	24,000,000.00
506004760			44,020,370.00	0	44,020,370.00	40,000,976.05	4,019,393.95

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 31st March 2021

	506024760	Accreditation and Quality Assurance	44,020,370.00	0	44,020,370.00	40,000,976.05	4,019,393.95
508004760			17,000,000.00	0	17,000,000.00	9,875,488.05	7,124,511.95
	508014760	Social Facilities Development	17,000,000.00	0	17,000,000.00	9,875,488.05	7,124,511.95
702004760		Finance Management	194,700,151.00	0	194,700,151.00	64,466,541.15	130,233,609.85
	702044760	Management of Public Financial Resources	194,700,151.00	0	194,700,151.00	64,466,541.15	130,233,609.85
707004760		General Administratives Services	47,000,000.00	0	47,000,000.00	0.00	47,000,000.00
	707014760	General Administrative Services	47,000,000.00	0	47,000,000.00	0.00	47,000,000.00
708004760		Administrative Services	41,205,000.00	0	41,205,000.00	7,570,832.00	33,634,168.00
	708014760	ICT and Information Services	41,205,000.00	0	41,205,000.00	7,570,832.00	33,634,168.00
901004760		Water Service Provision	3,000,000.00	0	3,000,000.00	0.00	3,000,000.00
	901024760	Irrigation	3,000,000.00	0	3,000,000.00	0.00	3,000,000.00
908004760		Culture	10,000,000.00	0	10,000,000.00	849,386.00	9,150,614.00
	908024760	Development and promotion of culture	10,000,000.00	0	10,000,000.00	849,386.00	9,150,614.00
1003004760			460,332,407.00	0	460,332,407.00	84,917,149.00	375,415,258.00
	1003014760	Development of Water Supplies	460,332,407.00	0	460,332,407.00	84,917,149.00	375,415,258.00
		Grand Total	6,576,583,750.00	0	6,576,583,750.00	3,668,076,806	3,679,828,470

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

h. 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 quarter ended 31st March 2021, 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)

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.

There were no restrictions on cash during the year

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.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 16th May, 2020 for the period 1st July 2020 to 30 June 2021 as required by law.

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.

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i. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2020 - 2021	2019 - 2020
	KShs	KShs
Total Exchequer Releases for quarter 1	-	958,235,400
Total Exchequer Releases for quarter 2	1,868,063,810	991,278,000
Total Exchequer Releases for quarter 3	1,376,775,000	1,228,124,500
Total Exchequer Releases for quarter 4	-	-
Total	2,919,881,560	2,219,402,500

(State the amount received vis a vie amount included in the CARA. Ensure this amounts are reconciled with CARA)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Amount in foreign currency	2020 - 2021	2019 - 2020
		KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)			
DANIDA - Universal Healthcare in Devolved Units Programme			
Kenya Urban Support Programme			
Kenya Climate Smart Agriculture Project (KCSAP)			
Agriculture Sector Development Support Project (ASDSP)		-	9,958,275
Grants Received from Multilateral Donors (International Organisations)			
Free maternity healthcare			
Universal Health Care		93,363,563	4,332,809
Youth polytechnic		24,249,947	23,694,149
Road maintainance fuel levy fund			
Total		117,613,510	37,985,233

(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

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers from Central government entities		
Free maternity healthcare		
Financing for level 5 hospitals		
Abolishment of user fees in health centers and dispensaries		
Doctors, Nurses, Clinical Officers and Other Health Staff Allowances		
KDSP	45,000,000	
Conditional Allocation for polytechnics		
Conditional Allocation to County Emergency Fund		
Rehabilitation of class C roads		
Road maintenance fuel levy fund	51,794,864	78,161,344
Kenya Urban Support Programme(KUSP)		
Transfers from Counties		
Other Receipts I		
(insert name of budget agency)		
		-
TOTAL	96,794,864	78,161,344

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

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2020 - 2021	2019 - 2020
	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	-	-

BOMET COUNTY GOVERNMENT
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Total	-	-
--------------	---	---

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

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

6. PROCEEDS FROM SALE OF ASSETS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
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	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Description	2020 - 2021	2019 - 2020
	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	-	-
Total	-	-

(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

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

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

9. COUNTY OWN GENERATED RECEIPTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Interest Received	-	-
Profits and Dividends	1,971,585	2,737,655
Rents	500,594	547,957
Property Income	30,734,077	37,154,343
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	1,908,474	2,016,434
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	148,792	175,561
Receipts from Voluntary transfers other than grants	-	-
Business Permits	13,272,869	13,068,464
Cesses	-	-
Poll Rates	-	-
Plot Rents	1,525,324	1,791,598
Other Local Levies	120,229	121,164
Administrative Services Fees	-	-
Various Fees	-	-
Council'S Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council's Infrastructure Assets	-	-
Infrastructure assets	-	-
Other Miscellaneous Revenues	-	-

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Description	2020 - 2021	2019 - 2020
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	-	-
Reciept From Financial Assets Loan	-	-
Market/Trade Centre Fee	1,291,462	1,606,441
Vehicle Parking Fees	2,352,521	3,626,658
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Education receipts	-	-
Public Health Services	533,202	1,109,597
Public Health Facilities Operations	7,763,506	9,337,199
Environment & Conservancy Administration	-	-
Slaughter Houses Administration	356,005	550,320
Water Supply Administration	-	-
Sewerage Administration	-	-
Health & sanitation fees	-	-
Technical Services Fees	-	-
External Services Fees	-	-
System Required Revenue A/cs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	62,478,641	73,843,391

10. RETURNED CRF ISSUES

	2020 - 2021	2019 - 2020
	KShs	KShs
Recurrent account		-
Development account		-
CRF balances		-
Total		-

(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

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	201,132,922	191,864,121
Basic wages of temporary employees	28,163,533	7,851,525
Personal allowances paid as part of salary	174,148,864	230,549,619
Personal allowances paid as reimbursements	5,468,900	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	3,338,381	988,432
Compulsory national social security schemes	79,250	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	412,331,849	431,253,697

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	4,881,431	284,875
Communication, supplies and services	4,443,788	279,140
Domestic travel and subsistence	39,702,118	39,423,480
Foreign travel and subsistence	6,375,450	9,131,450
Printing, advertising and information supplies & services	16,787,917	4,733,365
Rentals of produced assets	841,500	11,695,975
Training expenses	7,180,685	26,237,010
Hospitality supplies and services	31,607,621	19,623,710
Insurance costs	13,786,245	33,326
Specialized materials and services	18,209,102	86,014,835
Office and general supplies and services	7,033,150	4,198,900

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Other operating expenses	60,353,410	39,563,502
Routine maintenance – vehicles and other transport equipment	16,189,845	8,359,862
Routine maintenance – other assets	15,684,900	4,831,886
Fuel and Lubricants	8,200,000	10,003,926
Membership dues and subscriptions	-	
Total	251,277,162	264,415,242

(Give a brief explanation of this category of expense

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	Xxx	Xxx
(insert name)	Xxx	Xxx
Subsidies to Private Enterprises and Individuals		
<i>See list attached</i>	Xxx	Xxx
(insert name)	Xxx	Xxx
TOTAL	Xxx	Xxx

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

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Surport to Bomet Water Company (Grants)	16,600,000	16,600,000
Cooperative societies	1,479,417	-
Cash transfer for Health facilities	34,270,002	18,596,120
BIDP		
Transfers to Counties		
County Assembly Car Loan Fund Account		
TOTAL	52,349,419	35,196,120

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

15. OTHER GRANTS AND TRANSFERS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	134,078,143	-
Emergency relief and refugee assistance	11,821,400	-
Subsidies to small businesses, cooperatives, and self employed	6,920,813	23,704,211
MORTGAGE		
Other current transfers, grants	-	
Total	152,820,356	23,704,211

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	8,249,361	-
Total	8,249,361	-

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

17. ACQUISITION OF ASSETS

	2020 - 2021	2019 - 2020
Non-Financial Assets	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	68,170,205	38,196,880
Refurbishment of Buildings	-	4,771,703
Construction of Roads	233,706,530	153,789,725
Construction and Civil Works	71,076,983	16,833,761
Overhaul and Refurbishment of Construction and Civil Works	56,791,545	78,018,979
Purchase of Vehicles and Other Transport Equipment	6,894,000	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	30,000	23,600
Purchase of Office Furniture and General Equipment	3,911,195	485,220
Purchase of ICT Equipment	5,102,800	3,606,861
Purchase of Specialized Plant, Equipment and Machinery	19,253,953	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	1,600,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	598,650
Research, Studies, Project Preparation, Design & Supervision	-	5,515,603
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	10,953,000	4,844,100
Acquisition of Intangible Assets		
Sub-Total non-financial assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Total	475,890,211	308,285,082

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2020 - 2021	2019 - 2020
	KShs	KShs
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		-
Total		-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC AND FOREIGN BORROWING

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic Creditors	-	-
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

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	499,968	-
Other payments not classified elsewhere	-	-
Other expenses	3,010,000	4,910,000
Total	3,509,968	4,910,000

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21A. BANK BALANCES

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs
Central Bank of Kenya, Recurrent Account no.1000171049			181,086	12,137,976	
Central Bank of Kenya, Development Account no.1000170964			8,229,283	453,111	
Central Bank of Kenya, Revenue Account no.1000171545			30,997,263	265,002,343	
Central Bank of Kenya, Fuel levy Account no.1000268379			57,681,981	75,122,202	
Central Bank of Kenya, Universal Health Care Account no.1000335769			8,488,650	93,469,411	
Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758			-		
Central Bank of Kenya, Bomet County urban institutional Grant Account no.1000385747			-		

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Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919			70,260,166	91,015,044	
Central Bank of Kenya, Bomet County Deposit Account no.1000368907			80,264,103	82,812,348	
Central Bank of Kenya, Bomet county vilage politechnic Account no.1000367997			7,397	7,400	
Co-operative Bank Imprest Account no. 01141356757900	Recurrent		19,990	-	-
KCB Bank Bomet County Revenue Collection Account- 1143078756			490,010	3,612,374	
Urban Institutional Grants Equity bank account no.0278947148			5,482,864	2,569,874	
Bomet County ASDSP 1000368907			11,458,275		
Central Bank of Kenya, County Assembly Account no. 1000239727 - Recurrent			31,632,395	106,729	
Central Bank of Kenya, County Assembly Account no. 1000239727 - Development			1,805,979	1,106,421	
Climate smart ac- a/c -1224249518			9,544,627	6,888,454	
KDSP A/C			19,356,228	57,927,385	

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Covid 19 A/C			63,030,178	52,310,178	
Urban Development Grants Equity bank account no.0278947148			76,445,369	30,310,225	
Equity imprest account 1220276190741				306,303	
Total			475,375,844	775,157,778	-

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

21B. CASH IN HAND

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	Xxx	Xxx
Location 2	Xxx	Xxx
Location 3	Xxx	Xxx
Other Locations (<i>specify</i>)	Xxx	Xxx
Total	Xxx	Xxx

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	-	-
Clearance accounts	-	-
Total	-	-

[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
Total				

23. ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	-	-
Retentions	82,812,348	71,776,364
Total	82,812,348	71,776,364

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	395,111,740	401,426,460
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	395,111,740	401,426,460

[Provide short appropriate explanations as necessary]ND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Adjustments on bank account balances	xxx	Xxx
Adjustments on cash in hand	xxx	Xxx
Adjustments on payables	xxx	Xxx
Adjustments on receivables		
Others (<i>specify</i>)	xxx	Xxx
	xxx	xxx

j. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020 - 2021	2019 - 2020
	KShs	KShs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

2. PENDING STAFF PAYABLES (See Annex 2)

	2020 - 2021	2019 - 2020
	KShs	KShs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

	2020 - 2021	2019 - 2020
	KShs	KShs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
	-	-

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

4. INVESTMENTS (See Annex 5)

Investments represent the County Government's investment in local entities. These investments are recognised at nominal value and where denominated in foreign currency, these are translated at closing exchange rate as at 30th June.

Details	2020 - 2021	2019 - 2020
	KShs	KShs
Investment in County Corporations	-	-
Investment in County Linked Entities	-	-
Total	-	-

Detailed breakdown of these investments including the shareholding percentage is provided under the Annex 5.

OTHER IMPORTANT DISCLOSURES (CONTINUED)

5. RELATED PARTIES

The following comprise of related parties to the County Government of Bomet:

- 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;
- County Government Entities;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Key Management Compensation	-	-
<u>Transfers to related parties</u>		
Transfers to other Counties	-	-
Transfers to Water Service Providers	16,600,000	16,600,000
Transfers to Development Projects	-	-
Transfers to National Government entities	-	-
Transfers to non reporting entities like schools and health facilities	34,270,002	18,596,120
Total Transfers to related parties	33,943,000	85,820,541
<u>Transfers from related parties</u>		
Transfers from the Exchequer	1,376,775,000	1,228,124,500
Transfers from MDAs	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	1,376,775,000	1,228,124,500

Where applicable, related party transactions have been eliminated upon consolidation

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2. 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)

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.....

COUNTY GOVERNMENT GOVERNMENT OF BOMET
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	-	-		-
Exchequer Releases for quarter 2	1,868,063,810	7,830,000		1,875,893,810
Exchequer Releases for quarter 3	1,376,775,000	93,363,563		1,470,138,563
Exchequer Releases for quarter 4				
Total	3,244,838,810	101,193,563		3,346,032,373

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
	A	B	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	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							

COUNTY GOVERNMENT GOVERNMENT OF BOMET
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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		A	B	C	d=a-c		
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							

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ANNEX 5– SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	49,717,599			49,717,599
Buildings and structures	896,345,289	98,567,216		994,912,505
Transport equipment	163,608,452			163,608,452
Purchase of Household Furniture and Institutional Equipment	7,256,282	30,000		7,286,282
Office equipment, furniture and fittings	122,387,245	59,700		122,446,945
ICT Equipment, Software and Other ICT Assets	100,416,549	1,498,349		101,914,898
Other Machinery and Equipment	61,422,523			61,422,523
Heritage and cultural assets	0			0
Intangible assets	41,929,747			41,929,747
Construction and Civil Works	721,536,415	12,588,518		734,124,933
Overhaul and Refurbishment of Construction and Civil Works	1,802,658,696	3,001,092		1,805,659,788
Roads construction	2,984,105,993	220,915,235		3,205,021,228
Purchase of Specialised Plant, Equipment and Machinery	271,517,360	5,154,383		276,671,743
Refurbishment of Buildings	48,906,422	2,830,494		51,736,916

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Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Purchase of Certified Seeds, Breeding Stock and Live Animals	15,835,863			15,835,863
Research, Studies, Project Preparation, Design & Supervision	33,183,431			33,183,431
Rehabilitation of civil works	15,025,252			15,025,252
Acquisition of Strategic Stocks and commodities	2,147,908			2,147,908
Total	5,925,164,192	344,644,986		6,269,809,178

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 18 on acquisition of assets during the year.

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ANNEX 6 – SUMMARY OF FINANCIAL PERFORMANCE AND STATEMENT OF ASSETS AND LIABILITIES FOR COUNTY GOVERNMENT ENTITIES

Ref	Entity	Percentage of shareholding	Total receipts KShs	Total payments KShs	Surplus/ Deficit KShs	Total Assets KShs	Total Liabilities KShs	Fund balance KShs
1	County Assembly							
2	Xxx fund							
3	Xxx project							
4	Xxx board							
5	Xxx corporation							
6	Xxx							
7	Xxx							
8	Xxx							
9	Total							