



COUNTY GOVERNMENT OF BOMET

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

JUNE 30, 2021

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

BOMET COUNTY GOVERNMENT

Reports and Financial Statements

For the period ended June 30, 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.

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(b) Key Management

The *entity'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, Ag. CECM Lands, Housing and Urban planning.	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
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	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.

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(c) Fiduciary Management

The key management personnel who held office during the financial period ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Andrew Sigei
2.	Accounting Officer- Administration	David Kipyegon Cheruiyot
3.	Accounting Officer- Public service	Joseph Kiprono Kebenei
4.	Accounting Officer- Finance	CPA Benard Kibett Cheruiyot
5.	Accounting Officer- Economic Planning	Milcah Chepkoech Rono
6.	Accounting Officer- ICT	Benard Cheruiyot Mutai
7.	Accounting Officer- Education & Vocation Training	Simeon Kimutai Langat
8.	Accounting Officer- Medical Services	Dr Joyce Chepngeno Tonui
9.	Accounting Officer- Public Health	Zaddy Chepkorir Chumo
10.	Accounting Officer- Trade, Energy, Tourism and Industry	Jackson Kipkorir Langat
11.	Accounting Officer- Roads	Eric Kipkoech Ngetich
12.	Accounting Officer- Public works and Transport	CPA David Cheruiyot Kikwai
13.	Accounting Officer- Agriculture	Job Ngetich Towett
14.	Accounting Officer- Cooperatives and Marketing	Dr Richard Kipkirui Sigei
15.	Accounting Officer- Water and Sanitation	Philemon Kipsigei Rutoh
16.	Accounting Officer- Environment and Natural Resources	David Kipngetich Koech
17.	Accounting Officer Lands, Housing and Urban Planning	Dr Alexander Chirchir
18.	Accounting Officer – culture, social protection, gender, youth and sports	Jayne Chelangat Sigilai

(a) Fiduciary Oversight Arrangements

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The key fiduciary oversight bodies at the County for the Quarter ended 30th June 2021 were:

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

(b) Bomet County Executive Headquarters

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

(c) Entity Contacts

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

(d) Entity Bankers

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

(e) Independent Auditors

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

(f) 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

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.

GOVERNOR BOMET COUNTY



H.E. SHADRACK ROTICH

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 sixteen years.

THE DEPUTY GOVERNOR BOMET COUNTY



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.

2. 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 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 as 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 master degree in environmental studies.

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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 Board member for Kimulot Boys High School.

Mrs Rosa holds Bachelor 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 master's degree in strategic management.

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

BOMET COUNTY GOVERNMENT

Reports and Financial Statements

For the period ended June 30, 2021

It is my pleasure to present the County Government of Bomet financial statements for the quarter ended 30th June 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.

4. 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

5. Financial Performance

a) Payments

Our expenditure for the quarter ended 30th June 2021 amounted to **KShs 6,201,419,833**

b) Cash flows

In the quarter ended 30th June 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.

6. 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 –This was mainly hampered by the corona virus pandemic which has minimized our revenue streams. We are exploring ways of further 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.

7. 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

8. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue 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 and Economic planning 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 period ended 30th June 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 and Economic planning o 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 and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended 30th June 2021, and of its financial position as at that date.

STATEMENT OF MANAGEMENT RESPONSIBILITIES (Continued)

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 financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for Finance and Economic planning 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 quarter 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

Name:

County Executive Committee member – Finance

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**9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED
30TH JUNE 2021**

		Period ended June 2021	Comparative Period
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	5,507,100,000	5,033,489,400
Proceeds from Domestic and Foreign Grants	2	683,687,215	401,612,155
Transfers from Other Government Entities	3	180,852,177	319,703,044
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	183,008,302	201,510,614
Returned CRF issues	10	474,162,048	755,223,206
TOTAL RECEIPTS		7,028,809,742	6,711,538,419
PAYMENTS			
Compensation of Employees	11	2,454,469,183	2,335,324,255
Use of goods and services	12	727,802,441	1,012,387,021
Subsidies	13	-	-
Transfers to Other Government Units	14	1,067,905,990	1,004,635,448
Other grants and transfers	15	532,065,472	423,061,786
Social Security Benefits	16	1,579,773	33,617,878
Acquisition of Assets	17	1,302,913,600	1,591,135,630
Finance Costs, including Loan Interest	18	485,500	472,200
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	36,782,070	34,876,223
TOTAL PAYMENTS		6,124,004,029	6,435,510,441
SURPLUS/DEFICIT		904,805,713	276,027,978

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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:

ICPAK Member Number:

Head of Accounting Services

Name:

ICPAK Member Number:

BOMET COUNTY GOVERNMENT
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10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		Period ended June 2021	Prior year audited
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,180,833,691	609,118,026
Cash Balances	21B	-	-
Total Cash and cash equivalents		1,180,833,691	609,118,026
Accounts Receivables	22	-	-
TOTAL FINANCIAL ASSETS		1,180,833,691	609,118,026
FINANCIAL LIABILITIES			
Accounts Payables	23	76,728,262	109,575,065
NET FINANCIAL ASSETS		1,104,105,429	499,542,960
REPRESENTED BY			
Fund balance b/fwd	24	199,299,716	223,514,982
Prior year adjustments	25	-	-
Surplus/Deficit for the period		904,805,713	276,027,978
NET FINANCIAL POSITION		1,104,105,429	499,542,960

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 Finance

Name:

ICPAK Member Number

Head of Accounting Services

Name:

ICPAK Member Number:

BOMET COUNTY GOVERNMENT
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11. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

	Notes	Period ended June 2021	Prior year audited
		KShs	KShs
Receipts from operating income			
Exchequer Releases	1	5,507,100,000	5,033,489,400
Proceeds from Domestic and Foreign Grants	2	683,687,215	401,612,155
Transfers from Other Government Entities	3	180,852,177	319,703,044
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	183,008,302	201,510,614
Returned CRF issues	10	474,162,048	755,223,206
Payments for operating expenses			
Compensation of Employees	11	-2,454,469,183	-2,335,324,255
Use of goods and services	12	-727,802,441	-1,012,387,021
Subsidies	13	-	-
Transfers to Other Government Units	14	-1,067,905,990	-1,004,635,448
Other grants and transfers	15	-532,065,472	-423,061,786
Social Security Benefits	16	-1,579,773	-33,617,878
Finance Costs, including Loan Interest	18	-485,500	-472,200
Other Payments	20	-36,782,070	-34,876,223
Adjusted for:			
Decrease/(Increase) in Accounts Receivable	26	-	-
Increase/(Decrease) in Accounts Payable	27	76,728,262	109,575,065
Other Adjustments-Prior year Adjustments	25	-	-
Net cash flow from operating activities		2,284,447,576	1,976,738,673
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	-1,302,913,600	-1,591,135,630
Net cash flows from Investing Activities		-1,302,913,600	-1,591,135,630
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-

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		Period ended June 2021	Prior year audited
	Notes	KShs	KShs
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		981,533,976	385,603,043
Cash and cash equivalents at BEGINNING of the year	21	199,299,716	223,514,982
Cash and cash equivalents at END of the period	24	1,180,833,691	609,118,026

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 Finance

Name:

ICPAK Member Number

Head of Accounting Services

Name:

ICPAK Member Number

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12. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	% of Utilization
	A	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS					
Exchequer releases	5,507,100,000	-	5,507,100,000	5,507,100,000	-
Proceeds from Domestic and Foreign Grants	974,920,544	190,106,192	1,165,026,736	683,687,215	481,339,521
Transfers from Other Government Entities	180,852,178	71,684,665	252,536,843	180,852,178	71,684,665
Proceeds from Domestic Borrowings	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	0%
Conditional Additional Allocations to County Governments	164,138,822	71,684,665	235,823,487	164,138,821	70%
Reimbursements and Refunds	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	
County Own Generated Receipts	275,922,277	(54,500,323)	221,421,954	183,008,302	83%
Returned CRF issues	409,110,277	64,500,323	473,610,600	474,162,048	100%
TOTAL	7,347,905,276	271,790,857	7,619,696,133	7,028,809,742	92%
PAYMENTS					
Compensation of Employees	2,532,880,000	(27,172,354)	2,505,707,646	2,454,469,183	98%
Use of goods and services	1,756,997,686	(782,775,124)	974,222,562	727,802,441	75%
Subsidies	1,675,876	(1,675,876)	-	-	0%
Transfers to Other Government Units	871,321,526	237,172,354	1,108,493,880	1,067,905,990	96%
Other grants and transfers	62,000,000	590,950,000	652,950,000	532,065,472	81%
Social Security Benefits	25,450,000	(22,450,000)	3,000,000	1,579,773	53%
Acquisition of Assets	2,063,031,188	271,790,857	2,334,822,045	1,031,908,444	56%
Finance Costs, including Loan Interest	249,000	251,000	500,000	485,500	97%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	% of Utilization
	A	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	%
Repayment of principal on Domestic and Foreign borrowing		-	-	-	0%
Other Payments	34,300,000	5,700,000	40,000,000	3,678,070	92%
TOTAL	7,347,905,276	271,790,857	7,619,696,133	6,124,004,029	80%

- (a) **Use of goods and services** – *Activities relating to use of goods and services were mainly affected by the covid 19 pandemic*
- (b) **Other grants and transfers** – *This was majorly affected by the by late passage of second supplementary budget.*
- (c) **Acquisition of Assets** – *Expenditure relating to this was affected mainly by late release of funds from the national treasury and unreleased equitable share of revenue totalling Ksh 277,381,267 and from RMLF of Ksh 71,684,666.*

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

Chief Officer
Name:
ICPAK Member Number

Head of Accounting Services
Name:
ICPAK Member Number

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

13. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis*	% of Utilization
	A	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	
RECEIPTS					
Exchequer releases	3,612,707,800	527,924,998	4,140,632,798	4,140,632,798	-
Proceeds from Domestic and Foreign Grants	806,920,544	(582,150,064)	224,770,480	20,812,227	203,958,253
Transfers from Other Government Entities	16,713,356	-	16,713,356	16,713,356	-
Proceeds from Domestic Borrowings	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	0%
County Own Generated Receipts	125,000,000	96,421,954	221,421,954	183,537,647	83%
Returned CRF issues	403,532,388	70,078,212	473,610,600	474,162,048	100%
TOTAL	4,964,874,088	112,275,100	5,077,149,188	4,835,328,731	95%
PAYMENTS					
Compensation of Employees	2,532,880,000	(27,172,354)	2,505,707,646	2,454,469,183	98%
Use of goods and services	1,756,997,686	(782,775,124)	974,222,562	727,802,441	75%
Subsidies	1,675,876	(1,675,876)	-	-	0%
Transfers to Other Government Units	551,321,526	225,172,354	776,493,880	747,905,990	96%
Other grants and transfers	62,000,000	590,950,000	652,950,000	532,065,472	81%
Social Security Benefits	25,450,000	(22,450,000)	3,000,000	1,579,773	53%
Acquisition of Assets	-	124,275,100	124,275,100	-	0%
Finance Costs, including Loan Interest	249,000	251,000	500,000	485,500	97%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	0%
Other Payments	34,300,000	5,700,000	40,000,000	36,782,070	92%

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis*	% of Utilization
	A	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	
TOTAL	4,964,874,088	112,275,100	5,077,149,188	4,501,090,428	89%

- (a) **Use of goods and services** – *Activities relating to use of goods and services were mainly affected by the covid 19 pandemic*
- (b) **Other grants and transfers** – *This was majorly affected by the by late passage of second supplementary budget.*
- (c) **Acquisition of Assets** – *Expenditure relating to this was affected mainly by late release of funds from the national treasury and unreleased equitable share of revenue totalling Ksh 277,381,267 and from RMLF of Ksh 71,684,666.*

The entity financial statements were approved on _____ 202X and signed by:

Chief Officer

Name:

ICPAK Member Number:

Head of Accounting Services

Name:

ICPAK Member Number:

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

14. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	
RECEIPTS					
Exchequer releases	1,894,392,200	244,331,258	1,366,467,202	1,366,467,202	100%
Proceeds from Domestic and Foreign Grants	168,000,000	-	940,256,256	662,874,988	70%
Transfers from Other Government Entities	164,138,822	71,684,665	235,823,487	164,138,822	70%
Proceeds from Domestic Borrowings	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	0%
County Own Generated Receipts	150,922,277	(150,922,277)	-	-	0%
Returned CRF issues	5,577,889	(5,577,889)	-	-	0%
TOTAL	2,383,031,188	159,515,757	2,542,546,945	2,193,481,012	86%
PAYMENTS					
Compensation of Employees	-	-	-	-	0%
Use of goods and services	-	-	-	-	0%
Subsidies	-	-	-	-	0%
Transfers to Other Government Units	320,000,000	12,000,000	332,000,000	320,000,000	96%
Other grants and transfers	-	-	-	-	0%
Social Security Benefits	-	-	-	-	0%
Acquisition of Assets	2,063,031,188	147,515,757	2,210,546,945	1,394,154,870	63%
Finance Costs, including Loan Interest	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	0%
Other Payments	-	-	-	-	0%
TOTAL	2,383,031,188	159,515,757	2,542,546,945	1,622,913,600	64%

[

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

Commentary on significant underutilization (below 90% of utilization)

(a) Acquisition of Assets – Expenditure relating to this was affected mainly by late release of funds from the national treasury and unreleased equitable share of revenue totalling Ksh 277,381,267 and from RMLF of Ksh 71,684,666.

Other factors which affected absorption in relation to acquisition of assets include unfavourable weather condition which affected implementation process

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

Chief Officer

Name:

ICPAK Member Number

Head of Accounting Services

Name:

ICPAK Member Number

15. SIGNIFICANT ACCOUNTING POLICIES

The principal 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 quarters 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 166 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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.

ii) 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 quarter 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 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) 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.

iv) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the quarter 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 payments when the event occurs and the related cash has actually been paid out by the entity.

i) Compensation of employees

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

ii) 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) Interest on borrowing

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

iv) 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.

v) 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 quarter.

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 76,728,262 compared to Kshs 109,575,065 in prior period as indicated on note 13. 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 quarter are 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. 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 quarter.

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.

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

The original budget was approved by the County Assembly on **24th June 2020** for the period 1st

SIGNIFICANT ACCOUNTING POLICIES (Continued)

July 2020 to 30 June 2021 as required by law. There were two number of supplementary budgets passed in the quarter. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

11. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities

16. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	Period ended June 2021	Comparative Period
	KShs	KShs
Total Exchequer Releases for quarter 1	-	958,235,400
Total Exchequer Releases for quarter 2	1,817,343,000	991,278,000
Total Exchequer Releases for quarter 3	1,376,775,000	1,073,884,500
Total Exchequer Releases for quarter 4	2,312,982,000	2,010,091,500
Total	5,507,100,000	5,033,489,400

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals.)

1A. Equitable Share

	Period ended June 2021	Comparative Period
	KShs	KShs
Total Equitable Share for quarter 1	-	958,235,400
Total Equitable Share for quarter 2	1,817,343,000	991,278,000
Total Equitable Share for quarter 3	1,376,775,000	1,073,884,500
Total Equitable Share for quarter 4	2,312,982,000	2,010,091,500
Total	5,507,100,000	5,033,489,400

1B: Level 5 Hospitals Allocation

Description	Period ended June 2021	Comparative Period
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	Period ended June 2021	Comparative Period
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	15,660,000	38,459,565
World Bank – THUSCP	117,252,108	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	212,353,974	30,000,000
Youth Polytechnic support grant	48,499,894	47,388,298
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	92,307,576	129,199,579
Agriculture Sector Development Support Project (ASDSP)	12,760,159	11,458,275
Kenya Climate Smart Agriculture Project (KCSAP)	184,853,504	145,106,438
Sub total	683,687,215	401,612,155
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	-	-
Others	-	-
Sub total	-	-
Grand Total	683,687,215	557,934,843

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Period ended June 2021	Comparative Period
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	164,138,821	156,322,688
Covid-19 Fund	-	115,197,000
Doctors, Nurses, Clinical Officers and Other Health Officers Allowances (Ministry of Health)	-	31,470,000
Abolishment of user fees in health centres and dispensaries	16,713,356	16,713,356
Transfers from Counties		
(insert name of budget agency)	-	-
TOTAL	16,713,356	163,380,356

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

4 PROCEEDS FROM DOMESTIC BORROWINGS

	Period ended June 2021	Comparative Period
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

(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

	Period ended June 2021	Comparative Period
	KShs	KShs
Foreign Borrowing – Drawdowns 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

	Period ended June 2021	Comparative Period
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 REIMBURSEMENTS AND REFUNDS

	Period ended June 2021	Comparative Period
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

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

8 RETURNS OF EQUITY HOLDINGS

	Period ended June 2021	Comparative Period
	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)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

9 COUNTY OWN GENERATED RECEIPTS

	Period ended June 2021	Comparative Period
	KShs	KShs
Interest received	-	-
Profits and Dividends	11,237,716	14,769,212
Rent	2,012,449	1,717,090
Plan approvals	-	-
Property Income	50,112,764	44,776,748
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	6,407,730	4,924,240
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	400,361	326,515
Receipts from Voluntary transfers other than grants	-	-
Business permits	38,752,261	23,169,572
Liquor License	-	-
Cess	-	-
Poll rates	-	-
Plot rents	3,933,020	3,379,527
Administrative services fees	-	-
County's natural resources	-	-
Lease / rental of council's Infrastructure assets	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Market/trade Centre fee	4,734,025	4,012,935
Vehicle parking fees	9,221,613	11,363,830
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	-	-
Public health services	1,821,988	2,022,520

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

	Period ended June 2021	Comparative Period
Public health facilities operations	53,213,643	89,317,778
Environment & conservancy Administration	-	-
Slaughterhouses' administration	1,452,368	1,347,325
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	237,710	383,322
Total	183,537,647	201,510,614

(This section should include all classes of revenues raised by the County Government. The section may be tailored to reflect the classes of revenue for each County. In addition, the preparers of the financial statements should endeavour to classify all revenues and avoid lumping up revenues under the class of other miscellaneous receipts. Miscellaneous income should only include incidental incomes such as; insurance claims recovered and sale of assets. Comment on the performance of the own generated funds between the quarters)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNED CRF ISSUES

	Period ended June 2021	Comparative Period
	KShs	KShs
Recurrent account	-	299,566,018.00
Development account	-	3,864,277.00
CRF balances	474,162,048	451,792,911
Total	474,162,048	755,223,206

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

11 COMPENSATION OF EMPLOYEES

	Period ended June 2021	Comparative Period
	KShs	KShs
Basic salaries of permanent employees	1,538,833,059	1,263,710,329
Basic wages of temporary employees	51,103,084	44,081,076
Personal allowances paid as part of salary	843,143,436	742,660,904
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Employer Contribution to compulsory National Social Schemes	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	21,389,604	299,938,544
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,454,469,183	2,350,390,853

(Give brief explanation including the comparative number of employees)

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 USE OF GOODS AND SERVICES

	Period ended June 2021	Comparative Period
	KShs	KShs
Utilities, supplies and services	43,420,184	25,618,743
Communication, supplies and services	5,311,615	4,608,150
Domestic travel and subsistence	339,882,597	284,579,346
Foreign travel and subsistence	12,191,500	11,309,605
Printing, advertising and information supplies & services	15,675,187	27,477,398
Rentals of produced assets	1,659,500	40,592,120
Training expenses	26,653,435	45,289,551
Hospitality supplies and services	59,162,988	64,928,088
Insurance costs	2,945,673	9,329,870
Specialized materials and services	96,635,018	250,698,645
Office and general supplies and services	22,298,039	27,632,483
Fuel, oil and lubricants	33,384,086	125,596,981
Other operating expenses	16,783,414	24,267,787
Routine maintenance – vehicles and other transport equipment	34,433,568	49,646,678
Routine maintenance – other assets	17,365,636	20,811,577
Total	727,802,441	1,012,387,021

(Give a brief explanation of this category of expenses)

BOMET COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 SUBSIDIES

Description	Period ended June 2021	Comparative Period
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-
(insert name)	-	-

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

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Period ended June 2021	Comparative Period
	KShs	KShs
Transfers to County Government entities		
Transfers to Bomet county assembly	803,120,118	707,246,000
Cooperative societies	14,922,820	6,204,885
support to Bomet water company	71,700,000	91,900,000
cash transfer to health facilities	171,615,052	199,284,563
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
TOTAL	1,061,357,990	1,004,635,448

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 OTHER GRANTS AND OTHER PAYMENTS

	Period ended June 2021	Comparative Period
	KShs	KShs
Scholarships and other educational benefits	85,745,373	86,362,263
Emergency relief and refugee assistance	89,645,147	15,262,505
Subsidies to small businesses, cooperatives, and self employed		
Other Current Transfers, Grants and Subsidies	324,537,465	273,763,649
kusp	24,860,022	47,673,369
Total	524,788,007	423,061,786

16 SOCIAL SECURITY BENEFITS

	Period ended June 2021	Comparative Period
	KShs	KShs
Government pension and retirement benefits	-	278,187,500
Social security benefits	1,579,773	26,625,638
Employer Social Benefits	-	-
Total	1,579,773	53,979,671

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 ACQUISITION OF ASSETS

	Period ended June 2021	
<u>Non- Financial Assets</u>		Comparative Period
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	111,169,111	123,349,766
Refurbishment of Buildings	4,753,546	43,093,206
Construction of Roads	688,034,500	178,298,796
Construction and Civil Works	106,080,334	114,912,719
Overhaul and Refurbishment of Construction and Civil Works	420,539,279	986,226,646
Purchase of Vehicles and Other Transport Equipment	12,500,000	49,417,409
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	124,680	90,600
Purchase of Office Furniture and General Equipment	5,256,235	6,403,037
Purchase of ICT Equipment	11,028,541	17,506,621
Purchase of Specialized Plant, Equipment and Machinery	18,465,144	51,241,978
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	2,397,801
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,873,500	3,583,700
Research, Studies, Project Preparation, Design & Supervision		1,985,900
Rehabilitation of Civil Works		15,025,252
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	14,330,000	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	1,394,154,870	1,591,135,630
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-

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	Period ended June 2021	
<u>Non- Financial Assets</u>		Comparative Period
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,394,154,870	1,591,135,630

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	Period ended June 2021	Comparative Period
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Bank charges	485,500	472,200
Interest on Borrowings from Other Government Units	-	-
Total	485,500	472,200

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	Period ended June 2021	Comparative Period
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 OTHER PAYMENTS

	Period ended June 2021	Comparative Period
	KShs	KShs
Budget Reserves	29,522,070	-
Civil Contingency Reserves	7,260,000	34,876,223
Other payments	-	-
	36,782,070	34,876,223

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

21 CASH AND BANK BALANCES

21A. BANK BALANCES

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended June 2021	20xx/20xx audited
			KShs	KShs
Central Bank Of Kenya, Recurrent Account	1000171049	Recurrent	135,501	46,447
Central Bank Of Kenya, Development Account	1000170964	Development	85,252	2,884,584
Central Bank Of Kenya, Revenue Account	1000171545	CRF	743,832,410	94,792,224
Central Bank Of Kenya, Fuel Levy Account	1000268379	Development	319,907	51,821,372
Central Bank Of Kenya, Universal Health Care Account	1000335769		52,034,242	7,273,650
Central Bank Of Kenya, Bomet AGRI SE DEV SU PR 11AC	1000368907			11,458,275
Central Bank Of Kenya, Bomet County Urban Development Grant Account	1000385758		67,447,554	-
Central Bank Of Kenya, Bomet County Devolutio	1000428357		41,951,433	30,000,000

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Su Pr 11 Account				
Central Bank Of Kenya, Bomet County Urban Institutional Grant Account	1000385747			-
Central Bank Of Kenya, Bomet County Climate Smart-AGRI Account	1000359919		69,329,862	5,457,333
Central Bank Of Kenya, Bomet County Deposit Account	1000239735		76,728,262	109,575,065
Central Bank Of Kenya,Bomet County Vilage Politechnic Account	.1000367997		24,257,347	7,397
Central Bank Of Kenya,COVID 19 Account	1000455055		24,306,279	
Kcb Bomet County Asdsp 11			5,591,428	
Bomet Kenya Climate Smart Agricultural Project A/C	12224249518		8,373,436	80,428,114
Co-Operative Bank Imprest Account	. 01141356757900			-
Kcb Bank Bomet County Revenue Collection Account-	1143078756			593,071
Bomet Municipality Urban Institutional Grant A/C	1220278947204		42,993	26,050,619
Urban Development Grants Equity Bank Account	1220278947148		40,181,603	175,207,965
Bomet County ASDSP	1000368907		12,760,159	13,521,279
Equity Imprest Account	1220276190741		13,297,826	630
Total			1,180,675,493	609,118,026

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21B: CASH IN HAND

	Period ended June 2021	20xx-20xx audited
	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:

	Period ended June 2021	20xx-20xx audited
	KShs	KShs
Location 1	-	-
Location 2	-	-
Total	-	-

[Provide cash count certificates for each]

22 ACCOUNTS RECEIVABLE

<i>Description</i>	Period ended June 2021	20xx-20xx audited
	KShs	KShs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 A. BREAKDOWN OF ACCOUNTS RECEIVABLE

<i>Breakdown of imprest and salary advance per department</i>	Period ended June 2021	20xx-20xx audited
<i>imprest</i>	KShs	KShs
Department xx	-	-
Department xx	-	-
Department xx	-	-
Sub-Total	-	-
<i>Salary advance</i>	-	-
Department xx	-	-
Department xx	-	-
Sub-Total	-	-
Grand Total	-	-

**See Annex XXXX for a detailed analysis of the outstanding imprests and salary advance*

23. ACCOUNTS PAYABLE

	Period ended June 2021	20xx-20xx audited
	KShs	KShs
Deposits	-	-
Retention monies	76,728,262	109,575,065
Total	76,728,262	109,575,065

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. FUND BALANCE BROUGHT FORWARD

	Period ended June 2021	20xx-20xx audited
	KShs	KShs
Bank accounts	276,027,978	264,874,579
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	276,027,978	264,874,579

[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

25 PRIOR PERIOD QUARTER ADJUSTMENTS -

	Balance b/f FY 20xx/20xx as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 20xx/20xx
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

**** (The adjusted balances are not carried down on the face of the financial statement. Entity to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the entity).**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. CHANGES IN RECEIVABLE

Description	Period ended June 2021	2019-2020 audited
	KShs	KShs
Opening Account Receivables as at 1 st July 2020	-	-
Closing Account Receivables as at 30 th June 2021	-	-
Change in Account Receivables	-	-

27. CHANGES IN ACCOUNTS PAYABLES

Description	Period ended June 2021	2019-2020 audited
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2020	109,575,065	75,996,505
Closing Accounts payables as at 30 th June 2021	76,728,262	109,575,065
Change in Accounts payables	(32,846,803)	33,578,560

9. OTHER IMPORTANT DISCLOSURES

1: PENDING ACCOUNTS PAYABLE

	Balance b/f For year 20xx/20xx	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	xxx	xxx	(xxx)	xxx
Construction of civil works	xxx	xxx	(xxx)	xxx
Supply of goods	xxx	xxx	(xxx)	xxx
Supply of services	xxx	xxx	(xxx)	xxx
Total	xxx	xxx	(xxx)	xxx

2: PENDING STAFF PAYABLES

	Balance b/f For year 20xx/20xx	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Senior management	xxx	xxx	(xxx)	xxx
Middle management	xxx	xxx	(xxx)	xxx
Unionisable employees	xxx	xxx	(xxx)	xxx
Others	xxx	xxx	(xxx)	xxx
Total	xxx	xxx	(xxx)	xxx

This relates to pending payments in relation to staff salaries, wages, NHIF, PAYE and NSSF

OTHER IMPORTANT DISCLOSURES (Continued)

3: OTHER PENDING PAYABLES

	Balance b/f For year 20xx/20xx	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	xxx	xxx	(xxx)	Xxx
Amounts due to County Government entities	xxx	xxx	(xxx)	Xxx
Amounts due to third parties	xxx	xxx	(xxx)	Xxx
Total	xxx	xxx	(xxx)	Xxx

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

4. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

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

Name of Bank, Account No. & currency	Amount in bank account currency *	Ex. rate (if in foreign currency)	Period ended June 2021	20xx-20xx audited
			KShs	KShs
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	xxx
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	xxx
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	xxx
KCB A/c 01100 Kshs Account	xxx	xxx	xxx	xxx
Total			xxx	xxx

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10. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Tax Receipts (Local Revenue)	13,896,115	41,844,158	62,478,641	65,318,732	183,537,647	205,656,082.00
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	164,388,348	216,408,374	467,029,315	847,826,037	557,934,842.70
Exchequer releases	-	1,817,343,000	1,376,775,000	2,312,982,000	5,507,100,000	5,033,489,400
Transfers from Other Government Entities	-	-	-	16,713,356	16,713,356	48,183,356.00
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	474,162,048	-	-	-	474,162,048	708,320,051.20
TOTAL RECEIPTS	152,857,265	2,023,575,506	1,655,662,015	2,862,043,403	7,029,339,088	6,553,583,732
PAYMENTS						
Compensation of Employees	272,046,584	970,685,876	362,118,706	849,618,018	2,454,469,183	2,335,324,255
Use of goods and services	96,633,847	199,459,994	201,358,639	230,349,960	727,802,441	1,012,387,021
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	97,101,500	358,900,250	157,073,224	448,283,016	1,061,357,990	1,004,635,448
Other grants and transfers	1,522,500	47,125,000	152,820,356	323,320,151	524,788,007	423,061,786
Social Security Benefits	1,306,892	15,890,338	8,249,361	-23,866,818	1,579,773	33,617,878
Acquisition of Assets	50,800	279,960,715	439,072,848	675,070,506	1,394,154,870	1,591,135,630
Finance Costs, including Loan Interest	-	-	-	485,500	485,500	472,200

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	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	7,370,000	3,227,000	3,509,968	22,675,102	36,782,070	34,876,223
TOTAL PAYMENTS	476,032,123	1,875,249,174	1,324,203,101	2,525,935,435	6,201,419,833	6,435,510,441
SURPLUS/DEFICIT	105,082,154	148,326,333	329,458,913	336,107,968	827,919,255	118,073,291

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ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	-	1,817,343,000	1,376,775,000	2,312,982,000	5,507,100,000
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme					
World Bank – THUSCP		7,830,000	93,363,563	31,718,546	132,912,109
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme	-	-	45,000,000	167,353,974	212,353,974
Youth Polytechnic support grant	-		24,249,947	24,249,947	48,499,894
Abolishment of user fees in health centres and dispensaries	-	-	-	16,713,356	16,713,356
Kenya Urban Support Programme	-	-		92,307,576	92,307,576
Agriculture Sector Development Support Project (ASDSP)	-		12,760,159		12,760,159
Kenya Climate Smart Agriculture Project (KCSAP)	-	115,523,643		69,329,861	184,853,504
Water and Sanitation Development Project					
Construction of County Headquarters					
Total	-	1,940,696,643	1,552,148,669	2,697,941,904	6,190,787,216

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ANNEX 3 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	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 4 - ANALYSIS OF STAFF PENDING PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	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 (<i>specify</i>)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 5- ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	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 6 – NON- CURRENT ASSETS REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the period (Kshs)	Disposals during the period (Kshs	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2020/2021
Land	49,717,599	14,330,000	-	-	64,047,599
Buildings and structures	896,345,289	111,169,111	-	-	1,007,514,400
Transport equipment	163,608,452	12,500,000	-	-	176,108,452
Purchase of Household Furniture and Institutional Equipment	7,256,282	124,680	-	-	7,380,962
Office equipment, furniture and fittings	122,387,245	5,256,235	-	-	127,643,480
ICT Equipment, Software and Other ICT Assets	100,416,549	11,028,541	-	-	111,445,090
Other Machinery and Equipment	61,422,523		-	-	61,422,523
Heritage and cultural assets	-	-	-	-	-
Intangible assets	41,929,747	-	-	-	41,929,747
Construction and Civil Works	721,536,415	106,080,334	-	-	827,616,749
Overhaul and Refurbishment of Construction and Civil Works	1,817,683,948	420,539,279	-	-	2,238,223,227
Roads construction	1,683,717,636	688,034,500	-	-	2,371,752,136
Purchase of Specialised Plant, Equipment and Machinery	271,517,360	18,465,144	-	-	289,982,504
Refurbishment of Buildings	48,906,422	4,753,546	-	-	53,659,968
Purchase of Certified Seeds, Breeding Stock and Live Animals	15,835,863	1,873,500	-	-	17,709,363

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Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the period (Kshs)	Disposals during the period (Kshs	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2020/2021
Research, Studies, Project Preparation, Design & Supervision	33,183,431	-	-	-	33,183,431
Acquisition of Strategic Stocks and commodities	2,147,908	-	-	-	2,147,908
Total	6,037,612,669	1,394,154,870	-	-	7,431,767,539

NB: The balance as at the end of the quarter is the cumulative cost of all assets bought and inherited by the County Government.
Additions during the quarter should tie to note 17 on acquisition of assets during the quarter.

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)