



BOMET COUNTY GOVERNMENT

QUARTERLY REPORTS AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 30th September 2019

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

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

Vision

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

Mission

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

Core Values

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

(b) Key Management

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

	Name	Designation	Date of holding office
1.	H.E. Dr Hillary Barchok	GOVERNOR	8 th August 2019
2.	Hon. Andrew Sigei	CECM- Finance & Economic Planning and acting CECM Roads public works and transport	21 st August 2019
3.	Hon. Juliana Yegon	CECM- Education & Vocation Training and	21 st August 2019

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	Name	Designation	Date of holding office
		acting CECM Lands,Housing and Urban planning	
4.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health and acting CECM Agriculture, Cooperative and Marketing	21 st August 2019
5.	Hon. Julie Chepkuto	CECM-Trade, Energy, Tourism and Industry	21 st August 2019

(c) Fiduciary Management

The key management personnel who held office during the quarter ended 30th September 2019 and who had direct fiduciary responsibility were:

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

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(d) (f) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the quarter ended 30th September 2019
Were:

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

(e) Bomet County Executive Headquarters

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

(f) Bomet County Executive Contacts

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

(g) Entity bankers

1. Central Bank of Kenya

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Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Other Bank Accounts – refer to Annex 4

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084 – GPO 00100

Nairobi, Kenya

(i) 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 of this financial year consisted of:



H.E. Dr Hillary Kipngeno Barchok – Deputy Governor

H.E. Dr Barchok the third Governor of Bomet County took the oath of office on 8th 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.

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



Hon. Andrew Kimutai Sigei
CECM - FINANCE AND ECONOMIC PLANNING

Mr **Andrew Kimutai Sigei** was re-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. He is currently pursuing a Masters of Business Management degree (Strategic Management) at University of Kabianga



Hon. Juliana Yegon
CECM - EDUCATION & VOCATION TRAINING

Mrs Juliana Yegon was re-appointed as CEC, Education & vocational training on 22nd 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.

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

Dr Sitonik was appointed the CEC, Medical services & Public health on 22nd 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.

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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 30th September, 2019. The financial statements present the financial performance of the County executive over the past quarter.

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

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Financing of the County Governments

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

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

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

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

Financial Performance

a) Payments

Our expenditure for the quarter ended 30th September, 2019 amounted to KShs 923,239,681 .

b) Cash flows

In the quarter ended 30th September 2019, we have not had many liquidity disruptions despite the delays by the National Treasury in disbursement of cash.

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c) Accounts receivables

Imprest management is a critical area of focus in Bomet County Government. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. We have so far made some positive strides in this area and going forward we will fully comply with the regulations.

d) Pending bills

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

e) Fixed assets

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

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize.

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

- 1) Low revenue collection –We are exploring ways of boosting revenue collection.
- 2) We have also experienced challenges with IFMIS as a result of down times, inactive modules and poor internet connectivity. This has in some instance delayed payments to suppliers.
- 3) Delays by national treasury in releasing funds

Conclusion

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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 Langat	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 Chepkemoi	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.

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- 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 December 2018. 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 December 31st,2018 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 _____ 2019.

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CECM – Finance and Economic Planning
County Government of Bomet

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6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name)

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I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period
		Kshs	Kshs	Kshs	Kshs	Kshs	2018/2019
							Kshs
RECEIPTS							
Exchequer releases	1	958,235,400	-	-	-	958,235,400	-
Proceeds from Domestic and Foreign Grants	2	-	-	-	-	-	-
Transfers from Other Government Entities	3	-	-	-	-	-	-
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Reimbursements and Refunds	7	-	-	-	-	-	-
Returns of Equity Holdings	8	-	-	-	-	-	-
County Own Generated Receipts	9	25,449,962	-	-	-	25,449,962	425,371,524
Returned CRF issues	10	708,320,051	-	-	-	708,320,051	1,064,227,340

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	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period
		Kshs	Kshs	Kshs	Kshs	Kshs	2018/2019
							Kshs
TOTAL RECEIPTS		1,692,005,413	-	-	-	1,692,005,413	1,489,598,864
PAYMENTS							
Compensation of Employees	11	595,838,675	-	-	-	595,838,675	2,325,135,474
Use of goods and services	12	101,109,713	-	-	-	101,109,713	1,308,233,796
Subsidies	13	-	-	-	-	-	-
Transfers to Other Government Units	14	172,100,000	-	-	-	172,100,000	1,271,230,918
Other grants and transfers	15	53,833,000	-	-	-	53,833,000	262,151,200
Social Security Benefits	16	-	-	-	-	-	144,947,117
Acquisition of Assets	17	-	-	-	-	-	1,559,252,750
Finance Costs, including Loan Interest	18	-	-	-	-	-	442,953
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-	-

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	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period
		Kshs	Kshs	Kshs	Kshs	Kshs	2018/2019
Other Payments	20	358,293	-	-	-	358,293	11,976,600
TOTAL PAYMENTS		923,239,681				923,239,681	6,883,370,808
		-	-	-	-	-	-
SURPLUS/DEFICIT		768,765,732				768,765,732	5,393,771,944
		-	-	-	-	-	-

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 _____ 2019 and signed by:

 Chief Officer
 Name:
 ICPAK Member Number:

 Head of Treasury
 Name:
 ICPAK Member Number:

II. STATEMENT OF ASSETS AND LIABILITIES

Note	Sep	Dec	Mar	Jun	Comparative
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		Q1	Q2	Q3	Q4	Period
		Kshs	Kshs	Kshs	Kshs	2018/2019
						Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
		840,431,284				1,053,262,761
Bank Balances	21A	-	-	-	-	-
		-				-
Cash Balances	21B	-	-	-	-	-
		840,431,284				1,053,262,761
Total Cash and cash equivalents		-	-	-	-	-
		-				-
Accounts receivables – Outstanding Imprests	22	-	-	-	-	-
		840,431,284				-
TOTAL FINANCIAL ASSETS		-	-	-	-	-
FINANCIAL LIABILITIES						
		-				-
Accounts Payables – Deposits and retentions	23	-	-	-	-	-
		840,431,284				
NET FINANCIAL ASSETS		-	-	-	-	-
REPRESENTED BY						

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		71,665,551			219,816,900
Fund balance b/fwd	24	-	-	-	
		768,765,732			-5,393,771,944
Surplus/Deficit for the year		-	-	-	
		840,431,284			-5,173,955,044
NET FINANCIAL POSITION		-	-	-	

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 _____ 2019 and signed by:

Chief Officer
Name:
ICPAK Member Number:

Head of Treasury
Name:
ICPAK Member Number:

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III. STATEMENT OF CASH FLOWS

	Note	Sep	Dec	Mar	Jun	Comparative Period
		Q1	Q2	Q3	Q4	2018/2019
		Kshs	Kshs	Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Exchequer releases	1	958,235,400.00	-	-	-	-
Proceeds from Domestic and Foreign Grants	2	-	-	-	-	-
Transfers from Other Government Entities	3	-	-	-	-	-
Reimbursements and Refunds	7	-	-	-	-	-
Returns of Equity Holdings	8	-	-	-	-	-
County Own Generated Receipts	9	25,449,962.00	-	-	-	425,371,524.00
Returned CRF issues	10	708,320,051.20	-	-	-	1,064,227,340.40
		1,692,005,413.20				
Total operating receipts		0				1,489,598,864.40
			-	-	-	0
Payments for operating expenses						
Compensation of Employees	11	595,838,674.95	-	-	-	-2,325,135,474.25
Use of goods and services	12	101,109,713.00	-	-	-	1,308,233,795.75
Subsidies	13	-	-	-	-	-
Transfers to Other Government Units	14	172,100,000.00	-	-	-	1,271,230,917.80
Other grants and transfers	15	53,833,000.00	-	-	-	262,151,199.55
Social Security Benefits	16	-	-	-	-	144,947,116.90
Finance Costs, including Loan Interest	18	-	-	-	-	442,953.30
Other payments	20	358,293.00	-	-	-	11,976,600.00
Total operating payments	22	923,239,680.95	-	-	-	673,847,109.05

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	Not e	Sep	Dec	Mar	Jun	Comparative Period 2018/2019
		Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Kshs
Adjusted for:						
Changes in receivables						
Changes in payables						
Adjustments during the year						
Total Adjustments		-	-	-	-	-
Net cash flows from operating activities		768,765,732	-	-	-	4,326,891,947
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	17	-	-	-	-	1,559,252,750
Net cash flows from investing activities		-	-	-	-	1,559,252,750
CASHFLOW FROM FINANCING 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		-	-	-	-	-

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	Not e	Sep	Dec	Mar	Jun	Comparative Period 2018/2019
		Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Kshs
NET INCREASE IN CASH AND CASH EQUIVALENT		768,765,732				5,886,144,697
Cash and cash equivalent at BEGINNING of the quarter		71,665,551	-	-	-	219,816,900
Cash and cash equivalent at END of the quarter		840,431,284	-	-	-	1,053,262,761
As per statement of assets		840,431,284	-	-	-	1,053,262,761

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 _____ 2019 and signed by:

 Chief Officer
 Name:
 ICPAK Member Number

 Head of Treasury
 Name:
 ICPAK Member Number

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Consolidated Reports and Financial Statements
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IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS							
Exchequer releases	5,859,000,000	958,235,400	4,900,764,600	5,859,000,000	958,235,400	4,900,764,600	16
Proceeds from Domestic and Foreign Grants	278,029,718	-	278,029,718	278,029,718	-	278,029,718	-
Transfers from Other Government Entities	663,242,412	-	663,242,412	663,242,412	-	663,242,412	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-	-
County Own Generated Receipts	275,922,277	25,449,962	250,472,315	275,922,277	25,449,962	250,472,315	9
Returned CRF issues	385,900,000	708,320,051	(322,420,051)	385,900,000	708,320,051	(322,420,051)	184
TOTAL	7,462,094,407	1,692,005,413	5,770,088,994	7,462,094,407	1,692,005,413	5,770,088,994	23

BOMET COUNTY GOVERNMENT
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Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
PAYMENTS							-
Compensation of Employees	1,212,852,971	595,838,675	617,014,296	1,212,852,971	595,838,675	617,014,296	49
Use of goods and services	533,581,650	101,109,713	432,471,937	533,581,650	101,109,713	432,471,937	19
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Units	391,574,699	172,100,000	219,474,699	391,574,699	172,100,000	219,474,699	44
Other grants and transfers	207,782,668	53,833,000	153,949,668	207,782,668	53,833,000	153,949,668	26
Social Security Benefits	12,197,029	-	12,197,029	12,197,029	-	12,197,029	-
Acquisition of Assets	25,442,877	-	25,442,877	25,442,877	-	25,442,877	-
Finance Costs, including Loan Interest	-	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-
Other Payments	17,403,871	358,293	17,045,578	17,403,871	358,293	17,045,578	2
TOTAL	2,400,835,763	923,239,681	1,477,596,082	2,400,835,763	923,239,681	1,477,596,082	38

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) Xxx

BOMET COUNTY GOVERNMENT

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(b) Xxx

(c) Xxx

(d) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)

The entity financial statements were approved on _____ 2019 and signed by:

Chief Officer

Name:

ICPAK Member Number

Head of Treasury Accounts

Name:

ICPAK Member Number

BOMET COUNTY GOVERNMENT
Quartely Report
For the quarter ended September 30th, 2019

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS							
Exchequer releases	5,859,000,000	958,235,400	4,900,764,600	5,859,000,000	958,235,400	4,900,764,600	16
Proceeds from Domestic and Foreign Grants	278,029,718	-	278,029,718	278,029,718	-	278,029,718	-
Transfers from Other Government Entities	663,242,412	-	663,242,412	663,242,412	-	663,242,412	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-	-
County Own Generated Receipts	275,922,277	25,449,962	250,472,315	275,922,277	25,449,962	250,472,315	9

BOMET COUNTY GOVERNMENT**Quarterly Report****For the quarter ended September 30th, 2019**

Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
Returned CRF issues	385,900,000	708,320,051	(322,420,051)	385,900,000	708,320,051	(322,420,051)	184
TOTAL	7,462,094,407	1,692,005,413	5,770,088,994	7,462,094,407	1,692,005,413	5,770,088,994	23
PAYMENTS							-
Compensation of Employees	1,212,852,971	595,838,675	617,014,296	1,212,852,971	595,838,675	617,014,296	49
Use of goods and services	533,581,650	101,109,713	432,471,937	533,581,650	101,109,713	432,471,937	19
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Units	391,574,699	172,100,000	219,474,699	391,574,699	172,100,000	219,474,699	44
Other grants and transfers	207,782,668	53,833,000	153,949,668	207,782,668	53,833,000	153,949,668	26
Social Security Benefits	12,197,029	-	12,197,029	12,197,029	-	12,197,029	-
Acquisition of Assets	25,442,877	-	25,442,877	25,442,877	-	25,442,877	-
Finance Costs, including Loan Interest	-	-	-	-	-	-	-
Repayment of	-	-	-	-	-	-	-

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Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
principal on Domestic and Foreign borrowing							
Other Payments	17,403,871	358,293	17,045,578	17,403,871	358,293	17,045,578	2
TOTAL	2,400,835,763	923,239,681	1,477,596,082	2,400,835,763	923,239,681	1,477,596,082	38

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) Xxx

(b) Xxx

(c) Xxx

(d) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The entity financial statements were approved on _____ 2019 and signed by:

Chief Officer

Name:

ICPAK Member Number:

Head of Treasury Accounts

Name:

ICPAK Member Number:

BOMET COUNTY GOVERNMENT
Quarterly Report
For the quarter ended September 30th, 2019

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS							
Exchequer releases	-	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-	-
County Own Generated Receipts	-	-	-	-	-	-	-
Returned CRF issues	-	-	-	-	-	-	-

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Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
TOTAL	-	-	-	-	-	-	-
PAYMENTS							-
Compensation of Employees	-	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-	-
Finance Costs, including Loan Interest	-	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

BOMET COUNTY GOVERNMENT
Quartely Report
For the quarter ended September 30th, 2019

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) Xxx

(b) Xxx

(c) Xxx

(d) Xxx

(e) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The entity financial statements were approved on _____ 2019 and signed by:

Chief Officer

Name:

ICPAK Member Number

Head of Treasury Accounts

Name:

ICPAK Member Number

VII. COUNTY OWN GENERATED RECEIPTS STATEMENT

	Original Estimates	Revised Estimates	Final/Approved Budget	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Interest Received					
Profits and Dividends					
Rents					
Other Property Income					
Sales of Market Establishments					

BOMET COUNTY GOVERNMENT
Quartely Report
For the quarter ended September 30th, 2019

	Original Estimates	Revised Estimates	Final/Approved Budget	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from Administrative Fees and Charges					
Receipts from Administrative Fees and Charges - Collected as AIA					
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					
Receipts from Voluntary transfers other than grants					
Other Receipts Not Classified Elsewhere					
Business Permits					
Cesses					
Poll Rates					
Plot Rents					
Other Local Levies					
Administrative Services Fees					
Various Fees					
Council'S Natural Resources Exploitation					
Sales Of Council Assets					
Lease / Rental Of Council'S Infrastructure Assets					
Other Miscellaneous Revenues					
Insurance Claims Recovery					
Medium Term Loans (1-3 Yr Repayment)					
Long Term Loans (Over 3 Yr Rpayment)					
Transfers From Reserve Funds					

BOMET COUNTY GOVERNMENT
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	Original Estimates	Revised Estimates	Final/Approved Budget	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
Donations					
Fund Raising Events					
Other Revenues From Financial Assets Loan					
Market/Trade Centre Fee					
Vehicle Parking Fees					
Housing					
Social Premises Use Charges					
School Fees					
Other Education-Related Fees					
Other Education Revenues					
Public Health Services					
Public Health Facilities Operations					
Environment & Conservancy Administration					
Slaughter Houses Administration					
Water Supply Administration					
Sewerage Administration					
Other Health & Sanitation Revenues					
Technical Services Fees					
External Services Fees					
System Required Revenue A/cs					
TOTAL	-	-	-	-	25,449,962

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2019 and signed by:

BOMET COUNTY GOVERNMENT
Quartely Report
For the quarter ended September 30th, 2019

 Chief Officer
 Name:
 ICPAK Member Number

 Head of Treasury Accounts
 Name:
 ICPAK Member Number

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20xx		20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

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

BOMET COUNTY GOVERNMENT

Quartely Report

For the quarter ended September 30th, 2019

IX. 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.

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant

item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the quarter ended 30th September 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

Restriction on cash

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

There were no other 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Non current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Budget

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

11. Comparative figures

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

12. Subsequent events

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

13. Errors

BOMET COUNTY GOVERNMENT

Quarterly Report

For the quarter ended September 30th, 2019

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

14. Related party transactions

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	Kshs
Total Exchequer Releases for quarter 1	958,235,400
Total Exchequer Releases for quarter 2	-
Total Exchequer Releases for quarter 3	-
Total Exchequer Releases for quarter 4	-
Cumulative Amount	958,235,400

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

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)						
DANIDA - Universal Healthcare in Devolved Units Programme						39311305.9
Kenya Urban Support Programme	-	-	-	-	-	209,534,800
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-	35,841,567
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	-	7,458,275
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-	-	

BOMET COUNTY GOVERNMENT
Quartely Report
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(Insert name of donor)						-
(Insert name of donor)						-
	-	-	-	-	-	
Grants Received from other levels of government	-	-	-	-	-	
Road maintainance fuel levy fund						156,252,849
	-	-	-	-	-	
(Insert name of donor)						-
TOTAL	-	-	-	-	-	448,398,797

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

BOMET COUNTY GOVERNMENT
Quarterly Report
For the quarter ended September 30th, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities	-	-	-	-	-	
conditional allocation for polytechnics	-	-	-	-	-	48,794,477.70
conditional allocation for compensation for user fees foregone	-	-	-	-	-	4,178,339.00
KDSP	-	-	-	-	-	-
Transfers from Counties	-	-	-	-	-	
(insert name of budget agency)	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
	-	-	-	-	-	
Total	-	-	-	-	-	52,972,816.70

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2016/2017
	Kshs	Kshs	Kshs	Kshs	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	-	-	-	-	-	-
Domestic Accounts Payable	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

5 PROCEEDS FROM FOREIGN BORROWINGS

BOMET COUNTY GOVERNMENT
Quarterly Report
For the quarter ended September 30th, 2019

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2016/2017
	Kshs	Kshs	Kshs	Kshs	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)

BOMET COUNTY GOVERNMENT
Quarterly Report
For the quarter ended September 30th, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	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(Specify)	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks(Specify)	-	-	-	-	-	-
Total	-	-	-	-	-	-

7 REIMBURSEMENTS AND REFUNDS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
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						2018/2019
	Kshs	Kshs	Kshs	Kshs	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 and 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)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 RETURNS OF EQUITY HOLDINGS

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

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

9 COUNTY OWN GENERATED RECEIPTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Interest Received	-	-	-	-	-	-
Profits and Dividends	2,280,893	-	-	-	-	13,577,966
Rents	674,548	-	-	-	-	1,413,552
Other Property Income	2,878	-	-	-	-	41,705,269
Sales of Market Establishments	-	-	-	-	-	-

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		-	-	-	-	
Receipts from Administrative Fees and Charges	-	-	-	-	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	1,832,429	-	-	-	-	6,314,339
Receipts from Incidental Sales by Non-Market Establishments	-	-	-	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-	-	-	-
Receipts from Sale of Incidental Goods	-	-	-	-	-	-
Fines Penalties and Forfeitures	48,281	-	-	-	-	721,144
Receipts from Voluntary transfers other than grants	-	-	-	-	-	-
Other Receipts Not Classified Elsewhere	-	-	-	-	-	43,621,770
Business Permits	3,815,074	-	-	-	-	-
Cesses	-	-	-	-	-	-
Poll Rates	-	-	-	-	-	2,416,888
Plot Rents	752,371	-	-	-	-	1,256,102
Other Local Levies	226,342	-	-	-	-	-

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Administrative Services Fees	-	-	-	-	-	-
Various Fees	-	-	-	-	-	-
Council'S Natural Resources Exploitation	-	-	-	-	-	-
Sales Of Council Assets	-	-	-	-	-	-
Lease / Rental Of Council'S Infrastructure Assets	-	-	-	-	-	4,729,272
Other Miscellaneous Revenues	-	-	-	-	-	-
Insurance Claims Recovery	-	-	-	-	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-	-	-	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-	-	-	-	-
Transfers From Reserve Funds	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Fund Raising Events	-	-	-	-	-	-
Other Revenues From Financial Assets Loan	-	-	-	-	-	4,695,095
Market/Trade Centre Fee	1,462,458					10,316,330

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		-	-	-	-	
Vehicle Parking Fees	3,369,873	-	-	-	-	-
Housing	-	-	-	-	-	-
Social Premises Use Charges	-	-	-	-	-	-
School Fees	-	-	-	-	-	-
Other Education-Related Fees	-	-	-	-	-	-
Other Education Revenues	-	-	-	-	-	2,824,028
Public Health Services	136,186	-	-	-	-	76,989,303
Public Health Facilities Operations	10,561,387	-	-	-	-	-
Environment & Conservancy Administration	-	-	-	-	-	2,104,704
Slaughter Houses Administration	287,242	-	-	-	-	-
Water Supply Administration	-	-	-	-	-	-
Sewerage Administration	-	-	-	-	-	-
Other Health & Sanitation Revenues	-	-	-	-	-	-

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Technical Services Fees	-	-	-	-	-	-
External Services Fees	-	-	-	-	-	212,685,762
System Required Revenue A/cs	-	-	-	-	-	-
TOTAL	25,449,962	-	-	-	-	425,371,524

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

10 RETURNED CRF ISSUES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Recurrent account	6,817.00	-	-	-	-	222,108,385.96
Development account	170,166.20	-	-	-	-	842,118,954.44
Deposit account	708,143,068	-	-	-	-	
Total	708,320,051	-	-	-	-	1,064,227,340

(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

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	418,825,339	-	-	-	-	1,547,931,639
Basic wages of temporary employees	12,565,334	-	-	-	-	571,900
Personal allowances paid as part of salary	157,101,336	-	-	-	-	776,631,935
Personal allowances paid as reimbursements	-	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	7,346,667	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personnel payments	-	-	-	-	-	-
Total	595,838,675	-	-	-	-	2,325,135,474

(Give brief explanation including the comparative number of employees)

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12 USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	2,410,634	-	-	-	-	21,124,479
Communication, supplies and services	-	-	-	-	-	5,473,186
Domestic travel and subsistence	30,376,861	-	-	-	-	469,159,598
Foreign travel and subsistence	1,000,000	-	-	-	-	36,101,449
Printing, advertising and information supplies & services	9,749,561	-	-	-	-	57,900,066
Rentals of produced assets	-	-	-	-	-	46,198,512
Training expenses	12,699,900	-	-	-	-	64,887,083
Hospitality supplies and services	2,915,300	-	-	-	-	54,897,123
Insurance costs	4,263,362	-	-	-	-	5,043,554
Specialised materials and services	-	-	-	-	-	222,880,169
Office and general supplies and services	1,629,100	-	-	-	-	23,210,438
Other operating expenses	29,954,086	-	-	-	-	188,509,009
Routine maintenance – vehicles and other transport	-	-	-	-	-	45,810,476

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equipment		-	-	-	-	
Fuel Oil and Lubricants	6,110,909	-	-	-	-	44,396,292
Routine maintenance – other assets	-	-	-	-	-	22,642,362
Total	101,109,713	-	-	-	-	1,308,233,796

(Give a brief explanation of this category of expenses)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 SUBSIDIES

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

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

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

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Support to Bomet water company	32,100,000	-	-	-	32,100,000	98,300,000
County assembly	140,000,000	-	-	-	140,000,000	657,433,000
	-	-	-	-	-	
Cooperative societies	-	-	-	-	-	81,110,385
Cash transfer for Health facilities	53,833,000	-	-	-	53,833,000	434,387,533
BIDP	-	-	-	-	-	-
TOTAL	225,933,000	-	-	-	225,933,000	1,271,230,918

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

15 OTHER GRANTS AND OTHER PAYMENTS

Description	Q1	Q2	Q3	Q4	Cumulative	Comparative
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					amount	amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits						45334944
Emergency relief and refugee assistance	-	-	-	-	-	154,630
Other current transfer ,grants	-	-	-	-	-	17,323,230
MORTGAGE						30,420,000
KUSP						168,918,396
TOTAL	-	-	-	-	-	262,151,200

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	-	-	-	-	29,831,797
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	115,115,320

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Total	-	-	-	-	-	144,947,117

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

17 ACQUISITION OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Non Financial Assets	-	-	-	-	-	-
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	-	-	-	-	133,434,754
Refurbishment of Buildings	-	-	-	-	-	2,099,547
Construction of Roads	-	-	-	-	-	558,879,589
Construction and Civil Works	-	-	-	-	-	88,923,446
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-	559,754,010
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	73,520,000
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	
Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	3,370,682
Purchase of Office Furniture and General Equipment	-	-	-	-	-	32,054,852
Purchase of ICT Equipment	-	-	-	-	-	23,181,736
Purchase of Specialised Plant, Equipment and Machinery	-	-	-	-	-	45,858,788
Rehabilitation and Renovation of Plant, Machinery	-	-	-	-	-	-

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
and Equip.						
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	10,486,441
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	22,665,097
Rehabilitation of Civil Works	-	-	-	-	-	1,888,810
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	-	-	-	135,000
Acquisition of Intangible Assets	-	-	-	-	-	3,000,000
Financial Assets						
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	-
Total	-	-	-	-	-	1,559,252,750

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Exchange Rate Losses	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-
Interest Payments on Foreign Borrowings	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-	-	-	-	-
Interest on Borrowings from Other Government Units	-	-	-	-	-	442,953
Total	-	-	-	-	-	442,953

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic						

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	-	-	-	-	-	-
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	-	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	-	-	-	-	-	
Civil Contingency Reserves	-	-	-	-	-	11,976,600
Other expenses	358,293	-	-	-	358,293	
Domestic Accounts	-	-	-	-	-	-
Total	358,293	-	-	-	358,293	11,976,600

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

21 Bank Accounts

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	Indicated whether recurrent or developmen t	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative amount 2018/2019
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs	Kshs
Central Bank of Kenya,Recurrent Account no.1000171049		13,308,413.20				6817.3
Central Bank of Kenya,Development Account no.1000170964		-				170166.2
Central Bank of Kenya,Revenue Account no.1000171545		719,752,808.55				706707413.6
Central Bank of Kenya,Fuel levy Account no.1000268379		25,980,901.20				27318137.6
Central Bank of Kenya,Universal Health Care Account no.1000335769		13,923,997.00				24476084
Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758		-				0
Central Bank of Kenya, Bomet County urban institutional Grant Account no.1000385747		36,200,000.00				41200000
Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919		20,429,734.65				20429734.65
Central Bank of Kenya, Bomet County Deposit Account no.1000368907		64,177,245.65				75996505.2
Central Bank of Kenya,Bomet county vilage politechnic Account no.1000367997		10,835,429.00				10835429
Co-operative Bank Imprest Account no. 01141356757900	Recurrent	26,807.23	-	-	-	82,379
Kenya Commercial Bank Account no. 1173490019						
KONON SUB-COUNTY STANDING						

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IMPREST-1150773111						
Longisa Hospital						
LONGISA COUNTY HOSPITAL DEVELOPMENT ACCOUNT -100109048400						
social services standing imprest account- 1157999689						
Bomet county safety net						
COUNTY ASSEMBLY-1220264453628						
BOMET WATER AND IRRIGATION DEPARTMENT-1220262711083						
Urban Development Grants Equity bank account no.0278947148						141,785,991
Bomet County Assembly-Equity ac no 1220261153628						
KCB Bank Bomet County Revenue Collection Account- 1143078756						322,150
Trans National Bank Bomet County Imprest Account ac no 172413001						
Dispensaries and Health centres(List attached)						
Equity imprest account 1220276190741		3,931,952.40				3,931,952
KDSP Account Family bank						
Total		908,567,288.8	-	-	-	1,053,262,760.77

*Amount should be as per amount in the cash book

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21B: CASH IN HAND

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

Cash in hand should also be analysed as follows:

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

[Provide cash count certificates for each]

22 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

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

23. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	-	-	-	-	-
Total	-	-	-	-	-

[Provide short appropriate explanations as necessary]

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24. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	71,665,551	-	-	-	219,816,900
Cash in hand	-	-	-	-	-
Accounts Receivables	-	-	-	-	-
Accounts Payables	-	-	-	-	-
Total	71,665,551	-	-	-	219,816,900

[Provide short appropriate explanations as necessary]

25 PRIOR YEAR ADJUSTMENTS

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Adjustments on bank account balances	-	-	-	-	-
Adjustments on cash in hand	-	-	-	-	-
Adjustments on payables	-	-	-	-	-

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Adjustments on receivables					
Others (<i>specify</i>)					
	-	-	-	-	-
Total	-	-	-	-	-

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

26.2: PENDING STAFF PAYABLES (See Annex 2)

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

26.3: OTHER PENDING PAYABLES (See Annex 3)

	Q1	Q2	Q3	Q4	Comparative amount 2018/2019

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	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities					
Amounts due to County Government entities					
Amounts due to third parties					
Total					

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

27 RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

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

Related party transactions:

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Key Management compensation	-	-	-	-	-	-
Transfers to the County Assembly						

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	-	-	-	-	-	-
Transfers to other County Government entities						
Transfers to County Ministries and Departments	-	-	-	-	-	-
Transfers from other County Government Entities	-	-	-	-	-	-
Total	-	-	-	-	-	-

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
Xxx Corporation	xxx	xxx	xxx
Xxx fund	xxx	xxx	xxx
Xxx Board	xxx	xxx	xxx
Xxx project	xxx	xxx	xxx
XXX Scheme	xxx	xxx	xxx

XI. 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.....

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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Fuel for Fire Machines	-	-	-	-	-	
Laser and Thermal Printers	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-
Supply of services						
Periodic Computer Maintenance Services	-	-		-	-	
Recruitment of County Administrators	-	-	-	-	-	
Consultancy Services for County Resources Mobilization	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

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Sub-Total	-	-	-	-	-	-
Others (specify)						
Ministry of ICT of County YYYY	-	-	-	-		
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

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

Asset class	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative period 2018/19
Land	-	-	-	-	-	-
Buildings and structures	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-	-	-
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Total	-	-	-	-	-	-

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ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly								
2	Xxx fund								
3	Xxx project								
4	Xxx board								
5	Xxx corporation								
6	Xxx								
7	Xxx								
8	Xxx								
9	Total								

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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

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ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

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