

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
COUNTY EXECUTIVE OF  
BOMET**

**FOR THE YEAR  
ENDED 30 JUNE 2018**



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**BOMET COUNTY EXECUTIVE**

**AMENDED REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**REGISTRY**  
28 FEB 2019  
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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

	<b>Name</b>	<b>Designation</b>	<b>Date of holding office</b>
1.	H.E. Dr Joyce Laboso	Governor	22 <sup>nd</sup> August 2017
2.	H.E. Dr Hillary Barchok	Deputy Governor	22 <sup>nd</sup> August 2017
3.	Hon. Andrew Sigei	CECM-Finance & Economic Planning	24 <sup>th</sup> October 2107
4.	Hon. Justus Maina	CECM- Administration, ICT & Public Service	24 <sup>th</sup> October 2107
5.	Hon. Juliana Yegon	CECM - Education & Vocation Training	24 <sup>th</sup> October 2107
6.	Hon.Engineer Philip	CECM Roads, Public Works &	24 <sup>th</sup> October 2107

	<b>Name</b>	<b>Designation</b>	<b>Date of holding office</b>
	Kipngeno Sowek	Transport	
7.	Hon. Julius K. Tuei	CECM - Agriculture, Livestock & Cooperatives	24 <sup>th</sup> October 2107
8.	Hon. Benard Kipkorir Ngeno	CECM - Youth, Gender, Sports & Culture	24 <sup>th</sup> October 2107
9.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	24 <sup>th</sup> October 2107
10.	Hon. Daisy Chelang'at Rono	CECM - Lands, Housing & Urban Planning	24 <sup>th</sup> October 2107
11	Hon. Engineer Benson Kiplangat Sang	CECM- Water, Sanitation & Environment	24 <sup>th</sup> October 2107

#### **(c) Fiduciary management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Name</b>	<b>Designation</b>
1.	Hon. Andrew Sigei,	CECM. Finance and Economic Planning
2.	Mr. David Kikwai, CPA (K)	Chief Officer, Finance
3.	Mr Kenneth Koech, CPA (K)	Chief Finance Officer
4.	Mrs Dorah Maluche, CPA (K)	Head of Accounting

#### **(f) Fiduciary oversight arrangements**

The key fiduciary oversight bodies at the County for the year ended 30<sup>th</sup> June 2018 were:

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

**(d) Bomet County Executive Headquarters**

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

**(e) Bomet County Executive Contacts**

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

**(f) Entity bankers**

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

## **KEY MANAGEMENT**

The County Executive team during the financial year consisted of:



### **H.E. Dr Joyce Laboso, EGH – Governor**

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

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

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

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

**H.E. Dr Hillary Kipngeno Barchok – Deputy Governor**

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

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

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

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







**Hon. Andrew Kimutai Sigei**  
**CECM - FINANCE AND ECONOMIC PLANNING**

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

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

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

**Hon. Justus Maina**

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

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

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

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





**Hon. Juliana Yegon**  
**CECM - EDUCATION & VOCATION TRAINING**

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

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

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

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

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

He holds a Bachelor of Science Degree in Civil engineering





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

Mr Tuei was appointed as CEC, Agriculture, livestock & cooperatives on 24<sup>th</sup> October 2017:

Mr. Tuei has a wealth of experience in medical research spanning 27 years. He has worked as the Head of Hepatitis Department at the Kenya Medical Research Institute (KEMRI). Mr. Tuei is one of the four Kenyans who were chosen to represent the country in the “East Africa Community Regional Technical Health Experts” that drafted a policy paper on introduction of new vaccines aimed at curbing spread of cancer. The document is to be used by EAC partner states.

He holds a Master of Science (MSc) degree in Medical Virology (JKUAT), a Bachelor of Science degree in Botany/Zoology (University of Nairobi) and is currently pursuing a PhD in Medical Virology (JKUAT).

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

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

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





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

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

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



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

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

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





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

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

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

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

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

It is my pleasure to present the County Government of Bomet financial statements for the year ended 30<sup>th</sup> June 2018. The financial statements present the financial performance of the County executive over the past financial year.

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

### **Financing of the County Governments**

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

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

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

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

### **Financial Performance**

#### **a) Revenue**

In the year ended 30<sup>th</sup> June 2018, the County Government had projected revenues of KSh 6,241,908,699 consisting of KSh. 200,211,165 from own sources and KSh 6,041,697,534 from other sources.

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

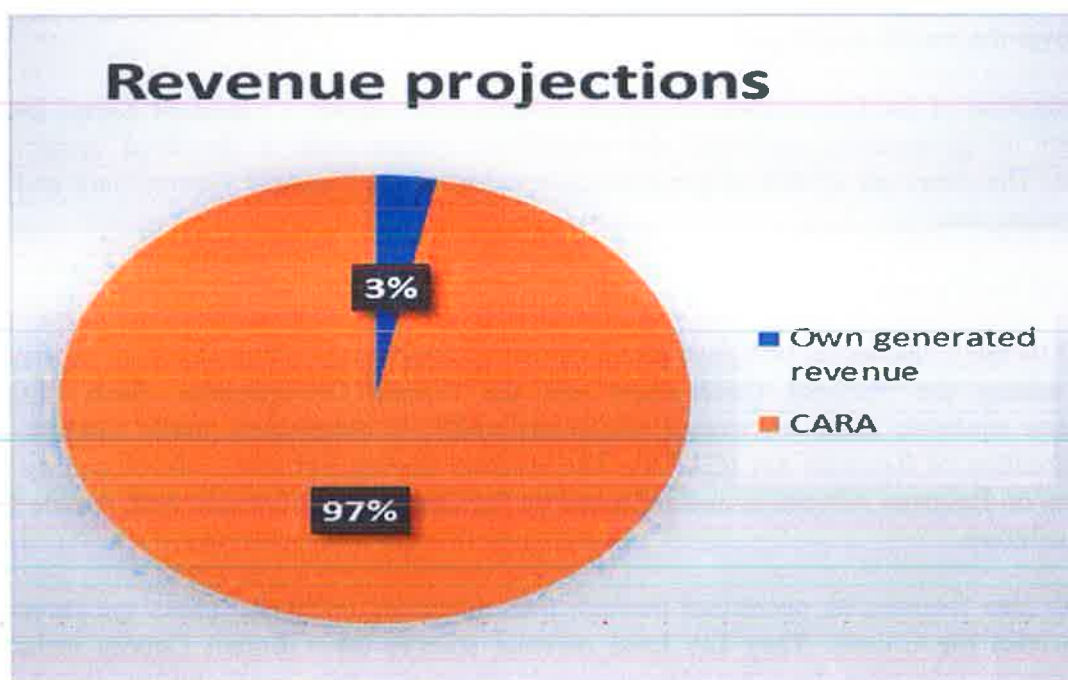


Figure 1: Bomet County revenue sources in FY 2017/18

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

Out of the projected revenue, the County was able to realise KSh 5,461,254,878

in actual revenues, representing 87% performance. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KSh)	Actual (KSh)	Realisation (%)
CARA	6,041,697,534	5,279,581,535	87%
Own generated revenues	200,211,165	181,673,343	91%
<b>Total</b>	<b>6,241,908,699</b>	<b>5,461,254,878</b>	<b>87%</b>

Table 1: Revenue performance in FY 2017/2018

#### b) Payments

Our total expenditure for the year amounted to KShs 4,335,951,814. KShs 866,025,470 was spent on development expenditure while KShs 3,469,926,344 was spent on recurrent expenditure representing a ratio of 1:4 respectively.

Some of the development projects in FY 2017/2018 included the following:



Completed Administration block



New ECD classroom complex at Sugurusiek primary school



Kamongil-Kamosiro-Kaboson road, under construction

**Figure 1: County Government Flagship projects completed in FY 2016/2017**

**c) Cash flows**

In the FY 2017/2018, we have not had many liquidity disruptions despite the delays by the National Treasury in disbursement of cash.

**d) Accounts receivables**

Imprest management is a critical area of focus in Bomet County Government. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delays from some staff to account for

their imposts on time. Going into FY 2018/2019, we will place more emphasis on complying with the PFM regulations with regards to imposts.

**e) Pending bills**

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

**f) Fixed assets**

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

**Operational performance**

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

Department	Key activities
Finance & Economic Planning	<ul style="list-style-type: none"> <li>i. Establish stable network connectivity</li> <li>ii. Increase revenue collection</li> <li>iii. Strengthen monitoring and evaluation</li> <li>iv. Provide accurate statistical data</li> <li>v. Strengthen policy formulation and planning</li> <li>vi. Ensure prudent financial management</li> <li>vii. Establish sound supply chain management</li> <li>Viii. Ensure timely budget preparation, implementation and reporting</li> </ul>
Administration, ICT & Public Service	<ul style="list-style-type: none"> <li>i. To provide effective and efficient capacity building for county public servants.</li> <li>ii. To facilitate effective coordination, cooperation and communication between the county, and national government and council of governors</li> </ul>

	<ul style="list-style-type: none"> <li>iii. To undertake efficient delivery of government services to the people of Bomet and promote citizen engagement and public participation.</li> <li>iv. To ensure proper coordination of County Government functions</li> <li>v. To enhance safety and security of the county residents and property and enforce county regulations and laws. vi. To provide disaster response and support recovery and remediation in collaboration with the national government.</li> <li>vi. To minimize cases of drug abuse and ensure a productive population.</li> <li>vii. To ensure transparent and accountable use of public funds and resources.</li> <li>viii. Provide legal and regulatory support for the Governor and County Government.</li> <li>ix. Provide conducive work environment for the county staff</li> </ul>
Education & Vocation Training	<ul style="list-style-type: none"> <li>i. Provision of quality education</li> <li>ii. Improve health and nutrition in early years</li> <li>iii. Increase number of teachers and instructors</li> <li>iv. Improve educational infrastructure</li> <li>v. Provision of modern equipment, tools and learning materials</li> <li>vi. Continuous monitoring and evaluation for improved service delivery</li> <li>vii. Promote lifelong learning opportunities</li> <li>viii. Safe drinking water in learning institution</li> <li>ix. Increase government subsidy to enhance learners' retention and progression</li> <li>x. Establishment of special educational institutions and integrated units</li> </ul>
Roads, Public	<ul style="list-style-type: none"> <li>i. To improve and maintain road network across the county</li> </ul>

Works & Transport	<ul style="list-style-type: none"> <li>ii. To improve and maintain public structures</li> <li>iii. To support the development and maintenance of public buildings</li> </ul>
Agriculture, Livestock & Cooperatives	<ul style="list-style-type: none"> <li>i. Cash and food crop development</li> <li>ii. Development of horticulture and other alternative crops</li> <li>iii. Agricultural engineering services</li> <li>iv. seed subsidies</li> <li>v. Promotion of alternative food crops</li> <li>vi. Establishment and strengthening cooperatives for each priority production</li> <li>vii. Strengthening of County Enterprise Development Fund</li> <li>viii. Hub development and value addition</li> <li>ix. Market and infrastructure development</li> <li>x. Livestock (Dairy, Poultry, Fisheries) development</li> <li>xi. Pasture &amp; Fodder Development</li> <li>xii. Disease control and veterinary Public Health</li> <li>xiii. Development of Agricultural Training Centre</li> <li>xiv. Development of Embomos Tea farm</li> </ul>
Youth, Gender, Sports & Culture	<ul style="list-style-type: none"> <li>i. Development and promotion of culture</li> <li>ii. Promotion of reading culture</li> <li>iii. Social protection through support to vulnerable groups.</li> <li>iv. Youth empowerment</li> <li>v. Sports development</li> <li>vi. Gender mainstreaming</li> </ul>
Medical Services & Public Health	<ul style="list-style-type: none"> <li>i. Strengthened Administration, Policy, Planning and Support services</li> <li>ii. Enhance curative services</li> <li>iii. Improve Preventive and promotive health services</li> <li>iv. Enhance access to reproductive health services</li> </ul>
Lands, Housing & Urban Planning	<ul style="list-style-type: none"> <li>i. Development of policies, plans (Physical &amp; Integrated) and strategies</li> <li>ii. Establishment of Bomet Municipality and Municipal institutions</li> <li>iii. Acquisition of land and establishment of land banks</li> <li>iv. Establishment of County land registry and Land Information Management System</li> <li>v. Establishment of market infrastructure and related development</li> </ul>

	<ul style="list-style-type: none"> <li>vi. Development of storm drainage and related facilities/infrastructure</li> <li>vii. Establishment of disaster management and early warning systems</li> <li>viii. Development of County Spatial Development plans and GIS facilities</li> <li>ix. Development of housing units and estate management plans</li> </ul>
Water, Sanitation & Environment	<ul style="list-style-type: none"> <li>i. Development of water supply infrastructure</li> <li>ii. Protection and sustainable utilization of environment and natural resources</li> </ul>
Trade, Energy, Tourism & Industry	<ul style="list-style-type: none"> <li>i. Development of markets/Market stalls, boda shades, shoe shiner sheds, and management of markets for efficient operations</li> <li>ii. Promotion of retail and wholesale trade and strengthening of market linkages</li> <li>iii. Promotion of exports</li> <li>iv. Strengthening of Joint Loans Board to support MSMEs</li> <li>v. Support for Regional Economic Block</li> <li>vi. Promotion of fair trade and consumer protection practices in the county</li> <li>vii. Electricity reticulation</li> <li>viii. Promotion of uptake of renewable energy options</li> <li>ix. Identification, development and promotion of tourism niche products and development of tourism circuit to link Narok, Kericho, Nakuru and Nyamira Counties</li> <li>x. Implementation of feasibility report on hydropower generation in identified sites</li> <li>xi. Construction of industrial infrastructure and establishment of industrial parks/zones</li> <li>xii. Promotion of investment through conferences, trade fairs and exhibitions</li> </ul>

**Table 2: Departmental performance in FY 2017/2018**

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



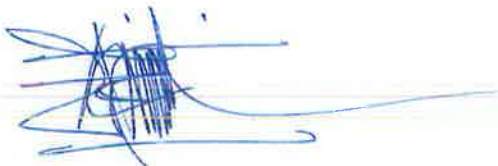
- 1) Local revenue collection – the actual revenue collected during the year was 91% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;
- 2) We have also experienced challenges with IFMIS as a result of down times, inactive modules and poor internet connectivity. This has in some instance delayed payments to suppliers and lead to payments being made outside IFMIS;
- 3) Political processes – It took time for the new administration to build capacity during transition period. This delayed the implementation of development projects scheduled for FY 2017/18

### **Conclusion**

FY 2017/2018 was a good year in general. Good progress was made and the momentum has been created to enable Bomet County Government continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Bomet County Government achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Bomet County.



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County Executive Committee Member for Finance and Economic Planning  
County Government of Bomet

**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**

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**III. STATEMENT OF CORPORATE GOVERNANCE**

Bomet County Government 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. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

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

**Table 3: Public accounts committee members**

**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**

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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	Nine Months
2	Hon. Weldon Kirui	Member	Nine Months
3	Hon. Josphat Kirui	Member	Nine Months
4	Hon. Kelong Joseph	Member	Nine Months
5	Hon. Leonard Kirui	Member	Nine Months
6	Hon. Robert Serbai	Member	Nine Months
7	Hon. David Maritim	Member	Nine Months
8	Hon. Janet Turgut	Member	Nine Months
9	Hon. Evaline Chepkemoi	Member	Nine Months
10	Hon. Chesangi Alice	Member	Nine Months
11	Hon. Kiprotich Wesley	Member	Nine Months
12	Hon. Robert Rono	Member	Nine Months
13	Hon. Andrew Maritim	Member	Nine Months

**Table 4: 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 Kipngetch	Chairperson	Nine Months
2	Hon. Jane C.Langat	Member	Nine Months
3	Hon. David Maritim	Member	Nine Months
4	Hon. Wesley Bett	Member	Nine Months

**BOMET COUNTY GOVERNMENT**  
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5	Hon. Hellen Chepkorir	Member	Nine Months
6	Hon. Philip Korir	Member	Nine Months
7	Hon. Ambrose Koech	Member	Nine Months

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

**Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in 19<sup>th</sup> February 2018 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County’s service delivery charter.

**IV. STATEMENT OF COMPLIANCE**

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

- a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Bomet County Government complied with this requirement and submitted the quarterly reports within the stipulated timelines.
- b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.
  - “The county government’s recurrent expenditure shall not exceed the county government’s total revenue” – in FY 2017/2018, Bomet County Government complied with this requirement whereby the recurrent expenditure was **Kshs3,469,926,344** against total revenues of **Kshs 5,461,254,878**

**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**

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**1. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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


The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 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 financial year ended June 30, 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 24 September 2018.

  
County Executive Committee Member – Finance

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BOMET FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bomet set out on pages 1 to 57, which comprise the statement of assets and liabilities as at 30 June 2018 and the statement of receipts and payments, statement of cash flows, summary statements of appropriation – recurrent, development and combined and budget execution by programmes and sub-programmes for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Bomet as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Exchequer Receipts

The statement of receipts and payments for the year ended 30 June 2018 reflects exchequer receipts totalling Kshs.5,254,800,000, which includes an amount of Kshs.420,384,000 being funds received on 3 July 2018 in 2018/2019 financial year. The exchequer receipts for the year ended 30 June 2018 are, therefore, not fairly stated.

##### 2. Unsupported Payments

The statement of receipts and payments for the year ended 30 June 2018 reflects payments totalling Kshs.939,223,116 and Kshs.684,076,569 in respect of expenditure on use of goods and services, and acquisition of assets respectively. However, included in these amounts are payments totaling Kshs.233,474,812 under various

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*Report of the Auditor-General on the Financial Statements of County Executive of Bomet for the year ended 30 June 2018*

sub-items which were not supported by payment vouchers and other documentary evidence such as contracts and completions certificates as detailed below:

<b>Financial Statement Item</b>	<b>Financial Statement Sub-Item</b>	<b>Unsupported amount (Kshs.)</b>
Use of goods and services	Training Expenses	65,247,007
Use of goods and services	Hospitality Supplies and Services	11,451,963
Use of goods and services	Specialized Materials and Services	50,852,653
Acquisition of assets	Refurbishment of Buildings	1,698,000
Acquisition of assets	Purchase of Office Furniture and Equipment	20,314,036
Acquisition of assets	Purchase of ICT Equipment	17,336,347
Acquisition of assets	Construction of Buildings	66,574,806
	<b>Total</b>	<b>233,474,812</b>

Consequently, the validity and regularity of the expenditure of Kshs.233,474,812 cannot be confirmed.

### **3. Payments made outside IFMIS**

During the year under review, the County Executive made payments amounting to Kshs.162,420,395 outside the IFMIS as analyzed below:

<b>Item</b>	<b>Amount (Kshs)</b>
Printing, Advertising and Information Supplies and Services	67,445,679
Foreign Travel and Subsistence	6,501,945
Routine Maintenance - Other Assets	12,936,514
Training Expenses	65,247,007
Purchase of Certified Seeds	10,289,250
<b>Total</b>	<b>162,420,395</b>

As a result, the completeness and accuracy of payments disclosed under Notes 12 and 17 to the financial statements relating to printing, advertising and information supplies and services - Kshs.91,968,105, foreign travel and subsistence - Kshs.26,264,110, routine maintenance other assets - Kshs.42,282,492, training expenses - Kshs.73,475,047 and purchase of certified seeds - Kshs.12,054,971 cannot be confirmed.

### **4. Pending Accounts Payables (Bills)**

Disclosed at Annex 2 to the financial statements are pending bills totalling Kshs.296,240,147 out of which an amount of Kshs.267,757,052 has not been supported by authentic and verifiable source documents and schedules clearly indicating type of supply, contracted amount, amount paid to date and outstanding balance as at the year end. As a result, the validity and accuracy of the pending bills balance of Kshs.296,240,147 cannot be fully confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Bomet in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for for Conclusions on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Budget Performance**

##### **1.1 Revenue Collection**

In the year under review, the County Executive collected revenue totaling Kshs.181,675,343 compared to Kshs.234,230,199 in 2016/2017 financial year. The budgeted amount against the actual collections are analyzed below:

<b>Revenue Source</b>	<b>Budget 2017/18 Kshs</b>	<b>Actual 2017/18 Kshs</b>	<b>Deviation Kshs</b>	<b>Deviation %</b>
Rents	2,538,689	1,940,170	598,519	23.58
Other Property Income	31,099,816	30,537,717	562,099	1.81
Receipts from admin fees	6,315,158	5,076,409	1,238,749	19.62
Business Permits/Cesses	43,658,550	36,207,931	7,450,619	17.07
Plot Rents	10,120,500	4,681,867	5,438,633	53.74
Other Local Levies	5,060,000	1,136,524	3,923,476	77.54
Market/Trade Fees	7,710,000	3,927,640	3,782,360	49.1
Vehicle Parking Fees	13,668,831	8,236,140	5,432,691	39.75



Revenue Source	Budget 2017/18 Kshs	Actual 2017/18 Kshs	Deviation Kshs	Deviation %
Slaughter House Administration	3,300,000	2,230,030	1,069,970	32.4
Fines Penalties	824,250	467,827	356,423	43.2

There was a pervasive negative trend between the budgeted receipts and actual receipts in 2017/2018, implying that revenue targets were not met in the year under review. Significant deviations between budgeted receipts and actual receipts occurred under other local levies (77.54%), plot rent (53.74%) and market fees (49.1%). No satisfactory explanation has been provided for apparent ineffectiveness in the collection of revenue.

## 1.2 Budgeted Expenditure Versus Actual Expenditure

- i. The Bomet County Executive had budgeted to spend Kshs.6,241,908,699 but incurred a total expenditure of Kshs.4,995,666,680 resulting in under expenditure of Kshs.1,246,242,019 or 20% of the budget.
- ii. An analysis of the budget performance revealed that the County Executive spent Kshs.874,025,470 or 18% of the total expenditure on development and Kshs.4,121,641,210 or 82% on recurrent. This is contrary to Section 107(2)(b) of the Public Finance Management Act, 2012 which requires a minimum of 30% of the total budget be allocated to the development expenditure.
- iii. The budget allocation for acquisition of assets of Kshs.1,524,392,489 under the development vote was under-spent by Kshs.930,432,954 or 61%.
- iv. The budget performance under recurrent vote in 2017/2018 is as detailed below:

Recurrent Expenditure Item	Final Budget Amounts Kshs	Actual Amounts Kshs	Under Expenditure Kshs	Variance In %
Compensation of Employees	2,297,373,205	2,221,097,999	76,275,206	3%
Use of Goods and Services	961,400,069	939,223,116	22,176,953	2%
Transfers to Other Government Entities	950,996,218	839,519,314	111,476,904	12%
Social Security Benefits	3,370,140	0	3,370,140	100%
Acquisition of Assets	182,846,217	96,277,358	86,568,889	47%
Finance Costs	1,141,477	382,497	758,980	66%
Other Payments	28,000,000	3,301,250	24,698,750	88%

The general trend of under-expenditure under both development and recurrent votes is an indication that the residents of Bomet County did not receive fully effective and efficient service delivery during the year 2017/2018.

## **2. Construction of Governor`s Lounge and Office**

The County Executive awarded a contract of Kshs.52,000,000 to a contractor for construction of the Governor`s Lounge and Office. The management paid an extra amount of Kshs.8,856,984 for various variations of the contract. However, minutes of the evaluation committee and letters from the contractor initiating the variations were not provided for audit review. As a result, it has not been possible to confirm the legality of the variations or whether value for money was received by the public from the expenditure.

## **3. Procurement of Batch Pasteurizers**

The County Executive paid a supplier an amount of Kshs.2,430,000 for the supply of three batch pasteurizers for onward donation to three co-operative societies namely; Kimbilio Daima Sacco, Chepchabas Co-operative Society and Kapkap Co-operative. Physical verification and examination of the records revealed the following anomalies:

- i. The batch pasteurizer delivered to Kimbilio Daima Sacco and the milk dispenser were instead donated to Chepchabas Co-operative Society. However, the batch pasteurizer is currently not operational.
- ii. The supplier delivered one batch pasteurizer and two milk dispensers instead of the three batch pasteurizers for which the orders had been placed.

No explanations have been provided for the above anomalies. As a result, the County and Co-operatives may not receive value for money from the expenditure of Kshs.2,430,000.

## **4. Advance Payment for Donated Medical Equipment**

Relief for Africa Foundation was paid an advance of Kshs.23,563,000 by the County Executive to facilitate shipment of donated medical equipment from United States of America. Physical verification revealed that the equipment was delivered to Longisa Hospital in Bomet County. The payment in advance, however, contravened the provisions of Section 146 of the Public Procurement and Asset Disposal Act, 2015.

## **5. Payments of Debts Owed by Co-operative Societies**

During the year under review, the County Executive paid an amount of Kshs.32,305,342.5 towards clearing debts owed by four Co-operative Societies to Agricultural Finance Corporation and FMD East Africa. The Agricultural Finance Corporation was paid Kshs.28,955,950 and the balance of Kshs.3,349,392.50 was paid to FMD East Africa in respect of loan for delivery of tractors. However, the following anomalies have been noted:

- i. The County Executive provided a sovereign guarantee to Agricultural Finance Corporation on 17 February, 2016 to clear the debts in the event that the Co-

operative Societies defaulted. However, no credit assessment report was done to determine the Co-operatives Societies' ability to service the loan.

- ii. The undertaking to clear the debts was given to only Agricultural Finance Corporation by the County Executive. It is, however, unclear how the County Government became liable to pay the debts owed by the Co-operatives Societies to FMD East Africa.

No letters from the Co-operatives Societies requesting assistance to clear debts owed to FMD East Africa was produced to support debts repayment.

- iii. Although it was explained that the County Executive had taken possession and ownership of the eight tractors supplied by FMD East Africa, their logbooks were not provided for audit verification.

In view of the above, the regularity and value for money of the expenditure of Kshs.32,305,342 cannot be confirmed.

## **6. Payments to Kenya Red Cross Society**

The County Executive entered into a project agreement with Kenya Red Cross Society towards improving the quality of life of Bomet residents through accessibility to water, health, nutrition, food security and general disasters management. A total of Kshs.33,000,000 was paid during the year under review to Kenya Red Cross for the implementation of the project. However, a list of the programmes to be undertaken and status of these programmes were not provided for audit review. The regularity and value for money in respect of the expenditure of Kshs.33,000,000 cannot be confirmed under the circumstances.

## **7. Construction of Tinet Water Supply**

A contract for construction of Tinet Water Supply was awarded to contractor at a sum of Kshs.1,205,150. Audit verification of the project revealed that two small tanks of 13M cubic were installed instead of the 25M cubic tanks provided for in the contract. In addition, the intake pipes had not been fitted and pipes were lying at the site and the work was incomplete as of December 2018. Delayed completion of the project is likely to increase the overall cost due to inflation and other unforeseen circumstances. Consequently, value for money may not be achieved in the long run.

## **8. Roads Projects**

### **8.1 Goitab-Silibwet-Kiprichait-Kaptigoi Road**

A contract for construction of Goitab-Silibwet-Kiprichait-Kaptigoi road was awarded to a contractor at a cost of Kshs.15,757,968 out of which Kshs.9,801,002 had been paid as of December, 2018. However, audit verification undertaken in December, 2018 revealed that side wings for one of the culverts installed had already collapsed from one end and cracks had appeared on the other end. Further, big boulders from the

murrum used on the road were left by the road side, blocking water drainage lines. Some of the culverts were so raised but not back filled properly making it difficult for vehicles to cross conveniently. As a result, value for money may not have been achieved on the project.

## **8.2 Kimugul-Kalili-Kiriswa-Mengichik-Meswondo Road**

A contract for construction of Kimugul-Kalili-Kiriswa-Mengichik-Meswondo road was awarded to a contractor at a cost of Kshs. 7,915,608 out of which Kshs3,537,536 had been paid to the contractor as of December,2018. Audit verification carried out in December, 2018 revealed that side drainages were not cleared of the debris and that two spots measuring approximately 600m of the road were constructed. Further, the road was not compacted and boulders were protruding on the road, an indication of poor workmanship. As a result, value for money may not have been achieved on the project.

## **9. Staff Recruitment**

Examination of payroll records revealed that 213 new employees with a monthly gross salary of Kshs.11,114,517 were employed in the year under review. However, the vacancies were not advertised and the recruitment was not carried out by the County Public Service Board contrary to the requirements the County Government, Act 2012. The County Executive was therefore in breach of the law.

## **10. Staff Ethnic Composition**

During the year under review, the Bomet County Executive had 3124 employees out of which 2968 or 95% were members of the ethnic community dominant in the County. This is contrary to Section 65 (e) of the County Government Act, 2012 which states that one third of county staff at entry level should be recruited from communities other than the one dominant in county.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusions on Effectiveness of Internal Controls, Risk Management and Governance section of

my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **Establishment of Audit Committee**

A review of Internal Audit Unit revealed that the Bomet County Executive has not established and operationalized the audit committee as required by law. The Management was therefore not able to manage the risks effectively during the year under review.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability of the County Executive to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management intends to cease operations of the County Executive, or have no realistic alternative but to do so.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the County Executive to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**18 February 2019**

**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**


**3. FINANCIAL STATEMENTS**

**3.1. STATEMENT OF RECEIPTS AND PAYMENTS**

	Notes	2017-2018 KShs	2018-2017 KShs
<b>RECEIPTS</b>			
Exchequer releases	<b>1</b>	5,254,800,000	5,078,797,925
Proceeds from Domestic and Foreign Grants	<b>2</b>	48,065,933	8,810,000
Transfers from Other Government Entities	<b>3</b>	301,808,791	224,479,962
Proceeds from Domestic Borrowings	<b>4</b>	-	-
Proceeds from Foreign Borrowings	<b>5</b>	-	-
Proceeds from Sale of Assets	<b>6</b>	-	-
Reimbursements and Refunds	<b>7</b>	-	-
Returns of Equity Holdings	<b>8</b>	-	-
County Own Generated Receipts	<b>9</b>	181,675,343	234,230,199
Returned CRF issues	<b>10</b>	276,777,185	1,525,502
<b>TOTAL RECEIPTS</b>		<b>6,063,127,252</b>	<b>5,547,843,588</b>
<b>PAYMENTS</b>			
Compensation of Employees	<b>11</b>	2,221,097,999	2,181,569,537
Use of goods and services	<b>12</b>	939,223,116	677,613,985
Subsidies	<b>13</b>	-	-
Transfers to Other Government Units	<b>14</b>	1,005,075,514	1,101,483,091
Other grants and transfers	<b>15</b>	142,509,735	34,297,382
Social Security Benefits	<b>16</b>	-	62,978,459
Acquisition of Assets	<b>17</b>	684,076,569	1,114,980,225
Finance Costs, including Loan Interest	<b>18</b>	382,497	2,716,900
Repayment of principal on Domestic and Foreign borrowing	<b>19</b>	-	-
Other Payments	<b>20</b>	3,301,250	136,875,391
<b>TOTAL PAYMENTS</b>		<b>4,995,666,680</b>	<b>5,312,514,971</b>
<b>SURPLUS/DEFICIT</b>		<b>1,067,460,572</b>	<b>235,328,617</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24 September 2018 and signed by:

  
 Chief Officer  
 Name: CPA David Kikwai

  
 Head of Treasury Accounts  
 Name: CPA Dora Maluche  
 ICPAK Member Number:





**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**

**3.2. STATEMENT OF ASSETS AND LIABILITIES**

	Notes	2017-2018 KShs	2016-2017 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	1,345,578,231	1,284,214,736
Cash Balances	21B	1,763	-
<b>Total Cash and cash equivalent</b>		<b>1,345,580,024</b>	<b>1,284,214,736</b>
Accounts receivables – Outstanding Imprests	22		-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,345,580,024</b>	<b>1,284,214,736</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	23	-	-
<b>NET FINANCIAL ASSETS</b>		<b>1,345,521,824</b>	<b>1,284,214,736</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	24	278,120,252	1,046,253,568
Prior year adjustments	25	-	
<b>Surplus/Deficit for the year</b>		<b>1,067,460,572</b>	<b>237,795,456</b>
<b>NET FINANCIAL POSITION</b>		<b>1,345,580,024</b>	<b>1,284,214,736</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24 September 2018 and signed by:

  
 Chief Officer  
 Name: CPA David Kikwai

  
 Head of Treasury Accounts  
 Name: CPA Dora Maluche  
 ICPAK Member Number:

**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**


**3.3. STATEMENT OF CASH FLOWS**


		2017-2018	2016 - 2017
	Notes	KShs	KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	5,254,800,000.00	5,078,797,925.00
Proceeds from Domestic and Foreign Grants	2	48,065,933.00	146,444,277.00
Transfers from Other Government Entities	3	301,808,791.00	8,810,000.00
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	181,675,343.00	234,230,199.00
Returned CRF issues	10	276,777,185.00	236,697,048.00
<b>Payments for operating expenses</b>			
Compensation of Employees	11	2,221,097,998.90	2,181,569,537.40
Use of goods and services	12	- 939,223,115.65	677,613,985.24
Subsidies	13	-	-
Transfers to Other Government Units	14	1,005,075,514.00	1,101,483,091.00
Other grants and transfers	15	142,509,735.00	34,297,382.00
Social Security Benefits	16	-	62,978,459.00
Finance Costs, including Loan Interest	18	382,496.72	2,716,900.00
Other Payments	20	3,301,250.00	2,716,880.00
<b>Adjusted for:</b>			
Changes in receivables			
<b>Net cash flow from operating activities</b>		<b>1,751,537,142</b>	<b>1,114,980,200</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	684,076,569	1,114,980,200
<b>Net cash flows from Investing Activities</b>		<b>684,076,569</b>	<b>1,114,980,200</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>1,067,460,572</b>	<b>237,795,450</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	24	<b>278,120,252</b>	<b>1,284,214,700</b>
<b>Cash and cash equivalent at END of the year</b>	21	<b>1,345,580,024</b>	<b>237,795,450</b>

**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**

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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 24 September 2018 and signed by:

  
\_\_\_\_\_  
Chief Officer  
Name: CPA David Kikwai

  
\_\_\_\_\_  
Head of Treasury accounts  
Name: CPA Dora Maluche  
ICPAK Member Number

**BOMET COUNTY GOVERNMENT**  
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**3.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	5,420,093,145	(165,293,145)	5,254,800,000	5,254,800,000	-	100%
Transfers from Other Government Entities	322,805,006	111,746,190	434,551,196	301,808,791	132,742,405	69%
Proceeds from Foreign Grants/Development Partners	-	72,993,635	72,993,635	48,065,933	24,927,702	66%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
County Own Generated Revenues	228,480,524	(28,269,359)	200,211,165	181,675,343	18,535,822	91%
Unspent Funds		279,352,703	279,352,703	276,777,189	2,575,514	99%
<b>TOTAL</b>	<b>5,971,378,675</b>	<b>270,530,024</b>	<b>6,241,908,699</b>	<b>6,063,127,256</b>	<b>178,781,443</b>	<b>97%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,195,084,327	102,288,878	2,297,373,206	2,221,097,999	76,275,207	97%
Use of goods and services	900,807,524	60,592,545	961,400,069	939,223,116	42,087,646	96%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Entities	1,116,500,569	775,651	1,117,276,220	1,005,075,514	112,200,706	90%
Other grants and transfers	62,474,500	63,634,352	126,108,852	114,509,735	11,599,117	91%
Social Security Benefits	4,000,000	(629,860)	3,370,140	-	3,370,140	0%
Acquisition of Assets	1,679,499,279	27,739,457	1,707,238,736	690,236,893	1,017,001,843	40%

**BOHEIM COUNTY GOVERNMENT**  
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance Costs	3,012,477	(1,871,000)	1,141,477	382,497	758,980	34%
Repayment of principal on Domestic and Foreign	-	-	-	-	-	0%
Other Payments	10,000,000	18,000,000	28,000,000	3,301,250	24,698,750	18%
<b>TOTAL</b>	<b>5,971,378,675</b>	<b>270,530,024</b>	<b>6,241,908,699</b>	<b>4,995,666,680</b>	<b>1,246,242,019</b>	<b>81%</b>
<b>SURPLUS/(DEFICIT)</b>	-	-	-	<b>1,067,460,562</b>	<b>(1,067,460,562)</b>	


*[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization*

*(a) The reduced finance costs resulted from the use of commercial banks that charged low bank charges.*

*(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 24 September 2018 and signed by:

  
 Chief Officer  
 Name: CPA David Kikwai

  
 Head of Treasury Accounts  
 Name: CPA Dora Maluche  
 ICPAK Member Number

**BOMET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
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**3.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Fiscal Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	a+b	d	c+d	d/c %
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	4,010,585,474	(27,018,757)	3,983,566,717	3,983,566,717	-	100%
Transfers from Other Government Entities	135,118,394	53,737,446	188,855,840	56,113,435	132,742,405	30%
Proceeds from Foreign Grants/Development Partners	-	72,993,635	72,993,635	48,065,933	24,927,702	66%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
County Own Generated Revenues	207,480,524	(27,769,359)	179,711,165	161,175,343	18,535,822	90%
Unspent Funds		-	-	-	-	0%
<b>TOTAL</b>	<b>4,353,184,392</b>	<b>71,942,965</b>	<b>4,425,127,357</b>	<b>4,248,921,428</b>	<b>176,205,929</b>	<b>96%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,195,084,327	102,288,878	2,297,373,206	2,221,097,999	76,275,207	97%
Use of goods and services	900,807,524	60,592,545	961,400,069	939,223,116	42,087,646	96%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Entities	983,560,506	(32,564,288)	950,996,218	839,519,314	111,476,904	88%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	4,000,000	(629,860)	3,370,140	0	3,370,140	0%
Acquisition of Assets	256,719,558	(73,873,311)	182,846,247	96,277,358	86,568,889	53%
Finance Costs	3,012,477	(1,871,000)	1,141,477	382,497	758,980	34%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	10,000,000	18,000,000	28,000,000	3,301,250	-	0%
<b>TOTAL</b>	<b>4,353,184,392</b>	<b>71,942,965</b>	<b>4,425,127,357</b>	<b>4,083,191,090</b>	<b>317,236,516</b>	<b>93%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,729,338</b>	<b>(165,729,338)</b>	


[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- a) *The low receipts on transfer from other government entities was occasioned by the budgeted lease of medical equipment of ksh 95,744,681 paid by the national treasury on behalf of counties hence the said amount was not received through county revenue fund account*
- b) *The reduced finance costs resulted from the use of commercial banks that charged low bank charges.*

(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 24 September 2018 and signed by:

  
 \_\_\_\_\_  
 Chief Officer  
 Name: CPA David Kikwai

  
 \_\_\_\_\_  
 Head of Treasury Accounts  
 Name: CPA Dora Maluche  
 ICPAK Member Number:

**BOMET COUNTY GOVERNMENT**  
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**3.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	1,409,507,671	(138,274,388)	1,271,233,283	1,271,233,283	-	100%
Transfers from Other Government Entities	187,686,612	58,008,744	245,695,356	245,695,356	-	100%
Proceeds from Foreign Grants/Development Partners	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
County Own Generated Revenues	21,000,000	(500,000)	20,500,000	20,500,000	-	100%
Unspent Funds		276,777,189	276,777,189	276,777,189	-	100%
<b>TOTAL</b>	<b>1,618,194,283</b>	<b>196,011,545</b>	<b>1,814,205,828</b>	<b>1,814,205,828</b>	<b>-</b>	<b>100%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Entities	132,940,062	33,339,939	166,280,001	165,556,200	723,801	100%
Other grants and transfers	62,474,500	63,634,352	126,108,852	114,509,735	11,599,117	91%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,422,779,721	101,612,768	1,524,392,489	593,959,535	930,432,954	39%
Finance Costs	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%



**BOULET COUNTY GOVERNMENT**  
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>1,618,194,283</b>	<b>198,587,059</b>	<b>1,816,781,342</b>	<b>874,025,470</b>	<b>942,755,872</b>	<b>48%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>138,274,388</b>	<b>0</b>	<b>942,755,872</b>	<b>(942,755,871)</b>	


[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) Underutilization on acquisition of assets was occasioned by the delays in implementation of the major projects that were budgeted for in the financial year. The delay was brought about by the change in administration and transition process while building capacity which translated to late implementation of the projects towards the close of the financial year. Furthermore, during the same period there were prolonged rains which hampered the implementation of major projects i.e roads and water projects. Though the said projects were initiated during the financial year, they were completed after the close of the financial and is expected to be paid in the subsequent financial year 2018/19.

(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 24 September 2018 and signed by:

  
 Chief Officer  
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 Head of Treasury Accounts  
 Name: CPA Dora Maluche  
 ICPAK Member Number:

**BOMET COUNTY GOVERNMENT**  
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**3.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017/2018	2017/2018	2017/2018	2017/2018	
	KShs	KShs	KShs	KShs	KShs
<b>ADMINISTRATION, ICT &amp; PUBLIC SERVICE</b>					
<b>Programme 1: Administration, Planning and Support Services</b>					
SP 1.1 Administration Services	216,798,212.00	(23,611,437.00)	193,186,775.00	187,297,510.00	5,889,265.00
Sp 1.2 Human Resource Services	251,608,278.00	(61,200,000.00)	190,408,278.00	188,473,086.17	1,935,191.83
SP 1.3 County Cabinet support services	-	-	-	-	-
<b>Sub Totals</b>	<b>468,406,490.00</b>	<b>84,811,437.00</b>	<b>383,595,053.00</b>	<b>375,770,596.17</b>	<b>7,824,456.83</b>
<b>Programme 2: Intergovernmental and Liaison services</b>					
SP 2.1 Inter governmental Agreements and MOUs					
SP 2.2 Resource Mobilization					
<b>Sub Totals</b>					
<b>Programme 3: Administration, Planning and Support Services</b>					
SP 3.1 Administration Services	19,800,000.00	(1,146,680.00)	18,653,320.00	16,397,761.95	2,255,558.05
<b>Sub Totals</b>	<b>19,800,000.00</b>	<b>( 1,146,680.00)</b>	<b>18,653,320.00</b>	<b>16,397,761.95</b>	<b>2,255,558.05</b>
<b>Programme 4: Administration, Planning and Support Services</b>					

**BOHET COUNTY GOVERNMENT**  
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SP 4.1: Policy Development			1,341,000.00	624,000.00	717,000.00
SP 4.2: Civic Education and Public Participation	20,800,000.00	27,500,000.00	48,300,000.00	48,193,028.30	106,971.70
Sp 4.3 Personnel and Support Services	410,549,636.00	124,800,000.50	535,349,636.50	512,103,100.59	23,246,535.91
SP 4.4 Administrative Services	69,443,700.00	(1,462,806.00 )	67,980,894.00	65,630,893.28	2,350,000.72
<b>Sub Totals</b>	<b>500,793,336.00</b>	<b>150,837,194.50</b>	<b>652,971,530.50</b>	<b>626,551,022.17</b>	<b>26,420,508.33</b>
<b>Programme 5: Infrastructure Development and Equipment</b>					
SP 5.1: Infrastructure Development	71,574,000.00	37,880,000.00	109,454,000.00	55,503,575.85	53,950,424.15
SP 5.2: Disaster Risk Reduction	4,000,000.00	(2,500,000.00)	1,500,000.00	957,000.00	543,000.00
<b>Sub Totals</b>	<b>75,574,000.00</b>	<b>35,380,000.00</b>	<b>110,954,000.00</b>	<b>56,460,575.85</b>	<b>54,493,424.15</b>
<b>Programme 6: Information Communication Technology (ICT) Services</b>					
SP 6.1 Administration Services	5,500,000.00	5,510,000.00	11,010,000.00	10,139,204.25	870,795.75
SP 6.2: Development of County ICT infrastructure	5,000,000.00	6,200,000.00	11,200,000.00	11,195,459.60	4,540.40
SP 6.3: ICT connectivity enhancement	3,520,000.00	1,480,000.00	5,000,000.00	-	5,000,000.00
SP 6.4: E-Government Services	-	8,000,000.00	8,000,000.00	3,213,882.75	4,786,117.25
<b>Sub Totals</b>	<b>14,020,000.00</b>	<b>21,190,000.00</b>	<b>35,210,000.00</b>	<b>24,548,546.60</b>	<b>10,661,453.40</b>
<b>TOTAL</b>	<b>1,078,593,826.00</b>	<b>121,449,077.50</b>	<b>1,201,383,903.50</b>	<b>1,099,728,502.74</b>	<b>101,655,400.76</b>
<b>FINANCE</b>					

**BOMET COUNTY GOVERNMENT**  
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<b>Programme 1(General administration and support services)</b>					
SP1.1: Personnel services	158,750,712.00	(5,000,000.00)	153,750,712.00	133,847,762.96	19,902,949.04
SP1.2:Administrative services	133,820,538.00	42,527,455.00	176,347,993.00	174,681,136.84	1,666,856.16
<b>Sub Totals</b>	<b>292,571,250.00</b>	<b>37,527,455.00</b>	<b>330,098,705.00</b>	<b>308,528,899.80</b>	<b>21,569,805.20</b>
<b>Programme 2 (Public Finance Management)</b>					
SP 2.1 Revenue automation	5,000,000.00		520,000.00	505,321	14,679.00
<b>Sub Totals</b>	<b>5,000,000.00</b>	<b>-</b>	<b>520,000.00</b>	<b>505,321.00</b>	<b>14,679.00</b>
<b>TOTAL</b>	<b>297,571,250.00</b>	<b>37,527,455.00</b>	<b>330,618,705.00</b>	<b>309,034,220.80</b>	<b>21,584,484.20</b>
<b>ECONOMIC PLANNING</b>					
<b>Programme 1(Policy planning and administration)</b>					
SP1.2 Personnel services	21,995,925.00	-	21,995,925.00	8,066,797.93	13,929,127.07
SP1.1 Administration services	22,571,145.00	63,910,669.00	86,481,814.00	85,196,140.00	1,285,674.00
<b>Sub Totals</b>	<b>44,567,070.00</b>	<b>63,910,669.00</b>	<b>108,477,739.00</b>	<b>93,262,937.93</b>	<b>15,214,801.07</b>
<b>Programme 2(monitoring and evaluation)</b>					
SP2.1 policy formulation, coordination, planning and implementation	2,050,000.00		-	-	-
<b>Sub Totals</b>	<b>2,050,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Programme 3 (Planning Services)</b>					
SP3.1 policy planning formulation and implementation	20,397,093.00	(18,297,093.00)	2,100,000.00	2,060,000.00	40,000.00

**BOULET COUNTY GOVERNMENT**  
**Amended Reports and Financial Statements**  
**For the year ended June 30, 2018**

<b>Sub Totals</b>	<b>20,397,093.00</b>	<b>(18,297,093.00)</b>	<b>2,100,000.00</b>	<b>2,060,000.00</b>	<b>40,000.00</b>
<b>programme 4 (Budget preparation and management)</b>					
SP 4.1 Budget preparation	-	-	-	-	-
<b>Sub Totals</b>	-	-	-	-	-
<b>TOTAL</b>	<b>67,014,163.00</b>	<b>45,613,576.00</b>	<b>110,577,739.00</b>	<b>95,322,937.93</b>	<b>15,254,801.07</b>
<b>LANDS,HOUSING AND URBAN PLANNING</b>					
<b>P1: Administration, Planning and Support Services</b>					
SP 1.1 Administration Services	10,099,128.57	3,327,699.43	13,426,828.00	8,584,859.17	4,841,968.83
SP 1.2 Personnel Services(Institutions & Capacity Building)	201,746,434.00	12,200,000.00	213,946,434.00	211,442,492.46	2,503,941.54
SP 1.3 Financial & Procurement Services					-
SP 1.4 Use of Goods and Services					-
<b>Sub Totals</b>	<b>211,845,562.57</b>	<b>15,527,699.43</b>	<b>227,373,262.00</b>	<b>220,027,351.63</b>	<b>7,345,910.37</b>
<b>P2: County Land Information Management Services</b>					-
SP 2.1 County Statistical Information Service	58,000,000.00		13,900,000.00	7,241,050.00	6,658,950.00
SP 2.2 County Land Information Management System(CLIS)	2,479,406.00		2,000,000.00	-	2,000,000.00
SP 2.3 County Geo-spatial Information Management System					
<b>Sub Totals</b>					

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	60,479,406.00	-	15,900,000.00	7,241,050.00	8,658,950.00
<b>P3: Land Survey and Mapping</b>					
SP 3.1 County Land Planning and Spatial Development	5,040,000.00	2,100,000.00	7,140,000.00	-	7,140,000.00
SP 3.2 County Land Survey and Mapping, Boundaries and Fencing Service		-			
SP 3.3 County Human Settlement Service(Furnishing & Renovations)	8,657,054.00	8,000,000.00	657,054.00	554,011.20	103,042.80
SP 3.4 Land Settlement and Development		-			
<b>Sub Totals</b>	<b>13,697,054.00</b>	<b>5,900,000.00</b>	<b>7,797,054.00</b>	<b>554,011.20</b>	<b>7,243,042.80</b>
<b>P4: County Urban Planning and Housing</b>					
SP 4.1 Housing Development and Estate Management	5,449,868.00	(2,656,062.00)	2,793,806.00	1,743,089.60	1,050,716.40
SP 4.2 Urban Safety & Disaster Control Management	300,000.00	100,000.00	400,000.00	-	400,000.00
SP 4.3 Urban Mobility & Transport	15,000,000.00	(13,061,146.00)	1,938,854.00	-	1,938,854.00
SP 4.4 County Building Constructions Standards Enforcement Agency(Development Control)		-			-
SP 4.5 Urban Infrastructure Planning and Investment		10,761,146.00	10,761,146.00	7,981,289.65	2,779,856.35
SP 4.6 Urban Market Development	10,000,000.00	17,300,000.00	27,300,000.00	23,987,643.15	3,312,356.85
SP 4.7 Solid Waste Management and Public Utilities Management	8,964,974.00				
<b>Sub Totals</b>	<b>39,714,842.00</b>	<b>12,443,938.00</b>	<b>43,193,806.00</b>	<b>33,712,022.40</b>	<b>9,481,783.60</b>
<b>TOTAL</b>	<b>325,736,864.57</b>	<b>22,071,637.43</b>	<b>294,264,122.00</b>	<b>261,534,435.23</b>	<b>32,729,686.77</b>

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<b>YOUTH, SPORTS, GENDER AND CULTURE</b>					
<b>PROGRAMME 1. ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b>					
SP 1.1 Policy Development	1,398,000.00	1,361,860.00	2,759,860.00	2,572,059.00	187,801.00
SP 1.2 Capacity Building		-			-
SP 1.3 Human Resource Services	47,226,632.30	(0.30)	47,226,632.00	45,313,795.73	1,912,836.27
SP 1.4 Administrative and Financial Services	6,886,000.00	817,810.00	7,703,810.00	7,594,830.00	108,980.00
<b>Sub Totals</b>	<b>55,510,632.30</b>	<b>2,179,669.70</b>	<b>57,690,302.00</b>	<b>55,480,684.73</b>	<b>2,209,617.27</b>
<b>Programme 2: Gender, Children and Social Protection Services</b>					
SP 2.1 Gender Development and training	2,000,000.00	-	2,000,000.00	882,568.00	1,117,432.00
SP 2.2 Social protection, vulnerable groups and children services	62,000,000.00	(53,129,860.00)	8,870,140.00	7,384,011.05	1,486,128.95
<b>Sub Totals</b>	<b>64,000,000.00</b>	<b>(53,129,860.00)</b>	<b>10,870,140.00</b>	<b>8,266,579.05</b>	<b>2,603,560.95</b>
<b>PROGRAMME 3 CULTURE AND LIBRARY SERVICES</b>					
SP 3.1 Cultural Development	4,000,000.00	(2,000,000.00)	2,000,000.00	-	2,000,000.00
SP 3.2 Public Records & Archives	5,000,000.00	(755,850.00)	4,244,150.00	-	4,244,150.00
SP 3.3 Promotion of performing arts	1,000,000.00	(800,000.00)	200,000.00	-	200,000.00
<b>Sub Totals</b>	<b>10,000,000.00</b>	<b>(3,555,850.00)</b>	<b>6,444,150.00</b>	<b>-</b>	<b>6,444,150.00</b>
<b>PROGRAMME 4 YOUTH AND SPORTS</b>					

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<b>DEVELOPMENT</b>					
SP 4.2 Sports Enhancement	5,000,000.00	-	5,000,000.00	4,981,000.00	19,000.00
SP 4.3 Development of Sporting Facilities	75,433,290.00	(27,433,290.00)	48,000,000.00	30,285,439.75	17,714,560.25
SP 4.4 Revitalization of Youth Programmes	10,000,000.00	(2,739,960.00)	7,260,040.00	7,219,790.00	40,250.00
<b>Sub Totals</b>	<b>90,433,290.00</b>	<b>(30,173,250.00)</b>	<b>60,260,040.00</b>	<b>42,486,229.75</b>	<b>17,773,810.25</b>
<b>TOTAL</b>	<b>219,943,922.30</b>	<b>(84,679,290.30)</b>	<b>135,264,632.00</b>	<b>106,233,493.53</b>	<b>29,031,138.47</b>
<b>MEDICAL SERVICES &amp; PUBLIC HEALTH</b>					
<b>Programme 1(Administration, Planning and Support Services)</b>					
SP1.1 Administrative services	10,852,457.50	958,825.50	11,811,283.00	11,277,444.00	533,839.00
SP1.2 Policy Development		-			-
SP1.3 Human Resource services	560,603,585.60	32,888,878.40	593,492,464.00	590,140,449.94	3,352,014.06
SP1.4 Health Financing	-	95,744,681.00	95,744,681.00	-	95,744,681.00
Sp1.5 Health information systems management	1,650,000.00	(1,650,000.00)	-	-	-
<b>Sub Totals</b>	<b>573,106,043.10</b>	<b>127,942,384.90</b>	<b>701,048,428.00</b>	<b>601,417,893.94</b>	<b>99,630,534.06</b>
<b>Programme 2(Curative services)</b>					
SP2.1 County Health Services (pharmaceutical and non-pharmaceuticals)	294,367,348.50	138,563,687.00	432,931,035.50	375,487,000.60	57,444,034.90
SP2.2 Research and innovation	242,000.00	(242,000.00)	-	-	-
<b>Sub Totals</b>					



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	294,609,348.50	138,321,687.00	432,931,035.50	375,487,000.60	57,444,034.90
<b>Programme 3(Preventive and promotive health services)</b>					
SP3.1 Community Health Services (UHC, community units, health education)	7,983,260.00	(7,423,260.00)	560,000.00	184,560.00	375,440.00
SP3.2 Communicable Disease Prevention &Control	1,040,000.00	(500,000.00)	540,000.00	-	540,000.00
SP3.3 Water Sanitation & Hygiene (WASH, +BIDP)	2,263,260.00	(1,000,000.00)	1,263,260.00	1,256,400.00	6,860.00
SP3.4 Nutrition Services					
<b>Sub Totals</b>	<b>11,286,520.00</b>	<b>(8,923,260.00)</b>	<b>2,363,260.00</b>	<b>1,440,960.00</b>	<b>922,300.00</b>
<b>Programme 4(Reproductive health services)</b>					
SP4.1 Family planning, Maternal New born & Child Health services	1,040,000.00	1,000,000.00	40,000.00	-	40,000.00
SP4.2Immunization	520,000.00	-	520,000.00	134,100.00	385,900.00
SP4.3 Family planning		-			-
<b>Sub Totals</b>	<b>1,560,000.00</b>	<b>(1,000,000.00)</b>	<b>560,000.00</b>	<b>134,100.00</b>	<b>425,900.00</b>
<b>Programme 5 (Health Infrastructure)</b>					
SP5.1 Development of Health Facilities	51,769,851.00	15,269,851.00	36,500,000.00	36,065,458.50	434,541.50
SP 5.2 Medical and other Equipment	11,000,000.00	24,900,000.00	35,900,000.00	35,078,972.80	821,027.20
SP 5.3 Emergency & Referral Services (Ambulance)	60,500,000.00	26,865,648.00	87,365,648.00	60,278,068.70	27,087,579.30
<b>Sub Totals</b>	<b>123,269,851.00</b>	<b>36,495,797.00</b>	<b>159,765,648.00</b>	<b>131,422,500.00</b>	<b>28,343,148.00</b>
<b>TOTAL</b>	<b>1,003,831,762.60</b>	<b>292,836,608.90</b>	<b>1,296,668,371.5</b>	<b>1,109,902,454.5</b>	<b>186,765,916.96</b>

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			0	4	
<b>AGRICULTURE COOPERATIVES AND MARKETING</b>					
<b>Programme1: Administration, planning and support services</b>					
SP1.1 Personnel services	170,080,171.00	600,000.00	170,680,171.00	170,613,657.93	66,513.07
SP1.2 Administrative services	40,355,040.00	(16,633,889.00)	23,721,151.00	21,384,226.30	2,336,924.70
<b>Sub Totals</b>	<b>210,435,211.00</b>	<b>(16,033,889.00)</b>	<b>194,401,322.00</b>	<b>191,997,884.23</b>	<b>2,403,437.77</b>
<b>Programme2: Crop Development and Management</b>					
SP2.1 Crop Development and Management	56,462,224.00	59,810,378.00	116,272,602.00	106,981,523.90	9,291,078.10
SP2.2 Food & Nutrition Security	10,825,000.00	(9,400,000.00)	1,425,000.00	1,142,637.95	282,362.05
<b>Sub Totals</b>	<b>67,287,224.00</b>	<b>50,410,378.00</b>	<b>117,697,602.00</b>	<b>108,124,161.85</b>	<b>9,573,440.15</b>
<b>Programme 3: Agribusiness development and marketing</b>					
SP3.1 Cooperative development	28,140,041.60	8,539,959.00	36,680,000.60	36,556,200.00	123,800.60
SP3.2 Value addition	35,450,000.00	(30,431,985.00)	5,018,015.00	4,269,142.50	748,872.50
SP 3.3 Market Development	13,750,000.00	13,750,000.00	-	-	-
SP3.4 Agricultural Training Centres & Embomos Tea	8,360,000.00	200,000.00	8,560,000.00	5,333,276.20	3,226,723.80
<b>Sub Totals</b>	<b>85,700,041.60</b>	<b>(35,442,026.00)</b>	<b>50,258,015.60</b>	<b>46,158,618.70</b>	<b>4,099,396.90</b>
<b>Programme 4: Livestock production, Fisheries and Veterinary Services</b>					

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SP4.1 Livestock Development	18,216,000.00	5,950,000.00	24,166,000.00	3,400,000.00	20,766,000.00
SP4.2 Fisheries Development	13,750,000.00	(10,816,229.00)	2,933,771.00	1,005,270.00	1,928,501.00
SP 4.3 Disease, Vector and pest control		14,566,000.00	14,566,000.00	3,400,000.00	11,166,000.00
SP 4.4 Veterinary services development	13,750,000.00	(8,750,000.00)	5,000,000.00	-	5,000,000.00
<b>Sub Totals</b>	<b>45,716,000.00</b>	<b>949,771.00</b>	<b>46,665,771.00</b>	<b>7,805,270.00</b>	<b>38,860,501.00</b>
<b>TOTAL</b>	<b>409,138,476.60</b>	<b>(115,766.00)</b>	<b>409,022,710.60</b>	<b>354,085,934.78</b>	<b>54,936,775.82</b>
<b>WATER SANITATION AND ENVIRONMENT</b>					
<b>Programme 1: Policy, planning and administrative services</b>					
SP1.1: Personnel Services	46,804,635.00	-	46,804,635.00	45,214,539.38	1,590,095.62
SP1.2: Administrative services	15,001,316.00	(1,028,433.00)	13,972,883.00	13,055,206.00	917,677.00
SP1.3: Development of enabling policies, laws and legislations	17,800,000.00	79,800,000.00	97,600,000.00	88,000,000.00	9,600,000.00
<b>Sub Totals</b>	<b>79,605,951.00</b>	<b>78,771,567.00</b>	<b>158,377,518.00</b>	<b>146,269,745.38</b>	<b>12,107,772.62</b>
<b>Programme 2: Infrastructure Development</b>					
SP2.1: Water supply infrastructure	303,000,000.00	(88,210,818.00)	214,789,182.00	107,154,054.64	107,635,127.36
SP2.2: Irrigation infrastructure	36,907,545.00	(33,907,545.00)	3,000,000.00	2,157,968.05	842,031.95
SP2.3: Waste water infrastructure		-			
<b>Sub Totals</b>	<b>339,907,545.00</b>	<b>122,118,363.00</b>	<b>217,789,182.00</b>	<b>109,312,022.69</b>	<b>108,477,159.31</b>

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<b>Programme 3: Environmental Conservation and Natural Resources Management</b>					
SP3.2: Soil and water conservation	-	2,324,974.00	2,324,974.00	1,900,853.30	424,120.70
SP3.2: Riparian protection(fencing)	-	4,040,000.00	4,040,000.00	858,441.00	3,181,559.00
SP3.3: Forestry Management	-	1,040,000.00	1,040,000.00	-	1,040,000.00
SP.3 4: Solid waste management	-	1,560,000.00	1,560,000.00	-	1,560,000.00
SP3.5: Environmental education and awareness	-	-	-	-	-
<b>Sub Totals</b>	-	<b>8,964,974.00</b>	<b>8,964,974.00</b>	<b>2,759,294.30</b>	<b>6,205,679.70</b>
<b>TOTAL</b>	<b>419,513,496.00</b>	<b>(34,381,822.00)</b>	<b>385,131,674.00</b>	<b>258,341,062.37</b>	<b>126,790,611.63</b>
<b>EDUCATION AND VOCATIONAL TRAINING</b>					
<b>Programme 1: General administrative, planning ,support services</b>					
SP.1.1 Personnel services	208,135,411.20	(0.20)	208,135,411.00	206,552,442.40	1,582,968.60
Sp.1.2 Administrative services	12,755,790.00	(1,155,991.00)	11,599,799.00	11,018,884.70	580,914.30
SP1.3 Policy development	7,564,500.00	-	7,564,500.00	6,044,228.00	1,520,272.00
SP1.4 Bursaries and Support services	42,410,000.00	5,000,000.00	47,410,000.00	37,331,154.75	10,078,845.25
SP1.5 Revolving Fund		-			-
<b>Sub Totals</b>	<b>270,865,701.20</b>	<b>3,844,008.80</b>	<b>274,709,710.00</b>	<b>260,946,709.85</b>	<b>13,763,000.15</b>
<b>Programme 2: Early childhood development</b>					

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<b>and education</b>					
SP2.1 ECD Infrastructure development	99,325,350.94	(17,332,499.94)	81,992,851.00	46,429,921.02	35,562,929.98
SP2.2 Furniture in ECD	8,129,000.00	1,396,800.00	9,525,800.00	-	9,525,800.00
SP2.3 Provision of ECD Teaching/learning materials	3,025,800.00	1,387,000.00	4,412,800.00	-	4,412,800.00
SP2.4 Ancillary Education Support	45,387,000.00	(21,387,000.00)	24,000,000.00	6,690,363.30	17,309,636.70
<b>Sub Totals</b>	<b>155,867,150.94</b>	<b>(35,935,699.94)</b>	<b>119,931,451.00</b>	<b>53,120,284.32</b>	<b>66,811,166.68</b>
<b>Programme 3: Technical, vocational education and training</b>					
SP3.1 Purchase of workshop tools and Equipment	6,202,890.00	3,202,890.00	3,000,000.00	-	3,000,000.00
SP3.2 Infrastructure development and expansion	45,652,034.77	(502,922.77)	45,149,112.00	45,072,232.40	76,879.60
<b>Sub Totals</b>	<b>51,854,924.77</b>	<b>(3,705,812.77)</b>	<b>48,149,112.00</b>	<b>45,072,232.40</b>	<b>3,076,879.60</b>
<b>TOTAL</b>	<b>478,587,776.91</b>	<b>(35,797,503.91)</b>	<b>442,790,273.00</b>	<b>359,139,226.57</b>	<b>83,651,046.43</b>
<b>ROADS, PUBLIC WORKS &amp; TRANSPORT</b>					
<b>Programme 1(Policy Planning and General Administration Services)</b>					
SP1.1 Personal Emoluments	52,642,775.00	-	52,642,775.00	47,487,520.35	5,155,254.65
SP1.2 Formulation of Roads Policy		-			-
SP1.3 Administrative services	81,515,839.00	(28,914,550.00)	52,601,289.00	51,688,397.15	912,891.85
<b>Sub Totals</b>	<b>134,158,614.00</b>	<b>(28,914,550.00)</b>	<b>105,244,064.00</b>	<b>99,175,917.50</b>	<b>6,068,146.50</b>

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<b>Programme 2(Roads Construction &amp; Maintenance)</b>					
SP.2.1 Road Construction and maintenance	325,625,843.00		589,046,244.00	167,947,330.08	421,098,913.92
<b>Sub Totals</b>	<b>325,625,843.00</b>	<b>-</b>	<b>589,046,244.00</b>	<b>167,947,330.08</b>	<b>421,098,913.92</b>
<b>Programme 3 (Development and Maintenance of other Public works)</b>					
S.P 3.1 Public works infrastructure	115,530,401.00	(50,657,202.00)	64,873,199.00	8,044,892.56	56,828,306.44
<b>Sub Totals</b>	<b>115,530,401.00</b>	<b>(50,657,202.00)</b>	<b>64,873,199.00</b>	<b>8,044,892.56</b>	<b>56,828,306.44</b>
<b>Programme 4(Development of County Transport Infrastructure)</b>					
S.P 4.1 Transport Infrastructure	5,000,000.00		5,000,000.00	-	5,000,000.00
S.P 4.2 Road Safety					-
<b>Sub Totals</b>	<b>5,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>
<b>TOTAL</b>	<b>580,314,858.00</b>	<b>(79,571,752.00)</b>	<b>764,163,507.00</b>	<b>275,168,140.14</b>	<b>488,995,366.86</b>
<b>TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT</b>					
<b>P1. Administration, planning and support services</b>					
S.P 1.1 Personnel services	64,940,132.00	-	64,940,132.00	61,842,352.66	3,097,779.34
S.P 1.2 Administrative services	24,660,000.00	(7,730,700.00)	16,929,300.00	15,484,515.00	1,444,785.00
<b>Sub Totals</b>	<b>89,600,132.00</b>	<b>(7,730,700.00)</b>	<b>81,869,432.00</b>	<b>77,326,867.66</b>	<b>4,542,564.34</b>

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<b>P2. Trade Development</b>					
S.P. 2.1 Capacity Building of SMEs	2,000,000.00	3,500,000.00	5,500,000.00	4,390,750.00	1,109,250.00
S.P. 2.2 Trade Awards	-	-	-	-	-
S.P. 2.3 County Enterprise Fund	-	-	-	-	-
S.P.2.4 Producer Business Groups	-	-	-	-	-
S.P. 2.5 Market Development	1,000,000.00	(377,500.00)	622,500.00	-	622,500.00
S.P. 2.6 Fair Trade and Consumer Protection Practices	2,000,000.00	(800,000.00)	1,200,000.00	1,100,000.00	100,000.00
Support to Regional Economic block	10,000,000.00	(10,000,000.00)	-	-	-
Support To Joint Loans Board	2,000,000.00	(2,000,000.00)	-	-	-
<b>Sub Totals</b>	<b>17,000,000.00</b>	<b>(9,677,500.00)</b>	<b>7,322,500.00</b>	<b>5,490,750.00</b>	<b>1,831,750.00</b>
<b>P3. Energy Development</b>					
S.P. 3.1. Power Generation And Distribution Service	8,000,000.00	229,600.00	8,229,600.00	8,076,042.55	153,557.45
S.P. 3.2. Floodlights Installation	6,000,000.00	2,000,000.00	4,000,000.00	3,947,263.15	52,736.85
S.P.3.3 REA Matching funds	12,500,000.00	(4,500,000.00)	8,000,000.00	8,000,000.00	-
<b>Sub Totals</b>	<b>26,500,000.00</b>	<b>(6,270,400.00)</b>	<b>20,229,600.00</b>	<b>20,023,305.70</b>	<b>206,294.30</b>
<b>P4. Tourism Development</b>					
S.P. 4.1 Development of The Tourism Niche Products	4,000,000.00	(1,900,000.00)	2,100,000.00	591,724.00	1,508,276.00
S.P. 4.2 Tourism promotion and exhibition (Miss					

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Tourism)	6,000,000.00	-	6,000,000.00	-	6,000,000.00
<b>Sub Totals</b>	<b>10,000,000.00</b>	<b>(1,900,000.00)</b>	<b>8,100,000.00</b>	<b>591,724.00</b>	<b>7,508,276.00</b>
<b>P5. INDUSTRY</b>					
S.P. 5.1. Development of Strategic Framework for Jua Kali /SME Sector	2,000,000.00	-	1,300,000.00	187,534.40	1,112,465.60
S.P. 5.2. Industrial Development And Support	15,000,000.00	-	4,000,000.00	3,841,223.70	158,776.30
S.P. 4.3. Equipping of Jua Kali sheds	-	-	-	-	-
<b>Sub Totals</b>	<b>17,000,000.00</b>	<b>-</b>	<b>5,300,000.00</b>	<b>4,028,758.10</b>	<b>1,271,241.90</b>
<b>P.6 INVESTMENT</b>					
S.P 6.1 Fencing of Industrial Park/EPZ	-	-	-	-	-
S.P 6.2 Investment Conference	-	-	-	-	-
<b>Sub Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>160,100,132.00</b>	<b>(25,578,600.00)</b>	<b>122,821,532.00</b>	<b>107,461,405.46</b>	<b>15,360,126.54</b>

**GRAND TOTAL**

5,040,346,527.98   259,373,620.62   5,492,707,169.60   4,335,951,814.09   1,156,755,355.51

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



### **3.8. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

#### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

#### **2. Reporting entity**

The financial statements are for the Bomet County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

#### **3. Recognition of receipts and payments**

##### **a) Recognition of receipts**

The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

##### **Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

##### **Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**External Assistance**

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

**Donations and grants**

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

**Proceeds from borrowing**

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

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, 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.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Compensation of employees**

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

**Use of goods and services**

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

**Interest on borrowing**

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

**Repayment of borrowing (principal amount)**

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

**Acquisition of fixed assets**

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

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

**4. In-kind contributions**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Cash and cash equivalents**

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

**Restriction on cash**

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

There were no restrictions on cash during the year

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**7. Accounts Payable**

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

**8. Non-current assets**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. Pending bills**

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

**10. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 31<sup>st</sup> May, 2017 for the period 1<sup>st</sup> July 2017 to 30 June 2018 as required by law. There were two supplementary budgets passed in the year

**11. Comparative figures**

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

**12. Subsequent events**

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

**13. Errors**

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

**14. Related party transactions**

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

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**3.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

	2017 - 2018	2016 - 2017
	KShs	KShs
Total Exchequer Releases for quarter 1	735,672,000	1,269,699,481
Total Exchequer Releases for quarter 2	972,138,000	1,295,093,471
Total Exchequer Releases for quarter 3	1,839,180,000	1,269,699,481
Total Exchequer Releases for quarter 4	1,707,810,000	1,244,305,492
<b>Total</b>	<b>5,254,800,000</b>	<b>5,078,797,925</b>

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

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2017 - 2018	2016 - 2017
			KShs	KShs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organisations)</b>				
<b>DANIDA</b>				
Health Sector Programme Support (HSPS)			13,589,799	8,810,000
Health Sector Support Project (HSSP)			-	-
<b>World Bank</b>		-		
Universal Health Care		-	34,476,134	-
National Urban Transport Improvement Project (NUTRIP)		-	-	-
<b>Grants Received from other levels of government</b>	-	-	-	-
<b>TOTAL</b>	-	-	<b>48,065,933</b>	<b>8,810,000</b>

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

**BOMET COUNTY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Transfers from Central government entities		
Transfer from Ministry of Health		
Leasing of medical equipment	-	
Free maternity healthcare	-	84,677,500
Financing for level 5 hospitals	-	
Abolishment of user fees in health centers and dispensaries	14,191,766	14,191,766
Doctors, Nurses, Clinical Officers and Other Health Staff Allowances	-	47,575,000
KDSP	41,921,669	
Conditional Allocation for polytechnics	45,149,112	
Conditional Allocation to County Emergency Fund	-	-
Rehabilitation of class C roads	-	
Road maintenance fuel levy fund	200,546,244	78,035,696
<b>TOTAL</b>	<b>301,808,791</b>	<b>224,479,962</b>

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

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2017 - 2018	2016 – 2017
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

**BOMET COUNTY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2017 - 2018	2016 - 2017
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

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

**6. PROCEEDS FROM SALE OF ASSETS**

	2017 - 2018	2016 - 2017
	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	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
<b>Total</b>	-	-

**7. REIMBURSEMENTS AND REFUNDS**

	2017 - 2018	2016 - 2017
	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	-	-
<b>Total</b>	-	-

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



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

**8. RETURNS OF EQUITY HOLDINGS**

	2017 - 2018	2016 - 2017
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
<b>Total</b>	-	-

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

**9. COUNTY OWN GENERATED RECEIPTS**

	2017 - 2018	2016 - 2017
	KShs	KShs
Interest Received	-	-
Profits and Dividends	19,163,278	18,618,773
Rents	1,940,170	1,733,384
Other Property Income	30,537,717	30,253,041
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	5,076,409	4,770,350
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Current Grants from International NGOs paid through Exchequer	-	-
Capital Grants from International NGOs paid through Exchequer	-	-
Current Grants from International NGOs collected as AIA	-	-
Capital Grants from International NGOs collected as AIA	-	-
Other Voluntary Transfers for Current purposes	-	-
Paid to Exchequer/CRF	-	-
Business Permits / Cesses	37,471,524	26,019,900
Poll Rates	-	-
Plot Rents	4,681,867	5,915,334
Other Local Levies	1,136,524	9,754,731
Administrative Service Fees	-	-
Various Fees	-	-
Natural Resources Exploitation	-	-

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Lease/Rental of Infrastructure Assets	-	-
Other miscellaneous revenues	-	1,476,309
Insurance claims recovery	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other revenues from financial assets loans	-	-
Market/Trade Centre fees	3,927,640	5,045,870
Vehicle Parking Fees	8,236,140	10,233,000
Housing	-	-
Social Premise Use Charges	-	-
School Fees	-	-
Other Education Related Fees	-	-
Other Education Revenues	-	-
Public Health Services	2,506,200	2,666,600
Public Health Facilities Operations	64,300,097	47,545,363
Environment and Conservancy Administration	-	-
Slaughter Houses Administration	2,230,030	2,148,345
Water Supply Administration	-	-
Sewerage Administration	-	-
Other Health and Sanitation Revenues	-	-
Technical Service Fees	-	-
External Service Fees	-	-
Fines Penalties and Forfeitures	467,827	1,034,190
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	-	67,015,009
<b>TOTAL</b>	<b>181,675,343</b>	<b>234,230,199</b>

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

**10. RETURNED CRF ISSUES**

	2017 - 2018	2016 - 2017
	KShs	KShs
Recurrent account	276,777,185.30	-
Development account	-	1,525,502.00
Deposit account	-	-
<b>Total</b>	<b>276,777,185</b>	<b>1,525,502</b>

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

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

**11. COMPENSATION OF EMPLOYEES**

	2017 – 2018	2016 – 2017
	KShs	KShs
Basic salaries of permanent employees	1,304,752,460	2,181,569,537
Basic wages of temporary employees	32,073,852	-
Personal allowances paid as part of salary	848,442,230	-
Personal allowances paid as reimbursements	12,778,065	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	17,979,191	-
Compulsory national social security schemes	5,072,200	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>2,221,097,999</b>	<b>2,181,569,537</b>

*(Give brief explanation including the comparative number of employees)*

**12. USE OF GOODS AND SERVICES**

	2017 – 2018	2016 – 2017
	KShs	KShs
Utilities, supplies and services	17,185,307	21,314,054.90
Communication, supplies and services	5,582,699	11,175,648.00
Domestic travel and subsistence	126,529,701	83,765,849.00
Foreign travel and subsistence	26,264,110	20,555,072.00
Printing, advertising and information supplies & services	94,968,105	55,467,610.00
Rentals of produced assets	74,455,222	80,973,019.85
Training expenses	73,475,047	47,434,085.00
Hospitality supplies and services	23,262,050	38,037,559.00
Insurance costs	18,869,476	31,034,111.60
Specialized materials and services	186,971,783	54,100,784.00
Office and general supplies and services	46,042,581	7,627,087.00
Other operating expenses	145,703,210	34,000,000.00
Routine maintenance – vehicles and other transport equipment	42,282,492	110,487,036.00
Fuel, Oil and Lubricants	52,198,100	67,850,845.00
Others	5,433,231	13,791,224.00
<b>Total</b>	<b>939,223,116</b>	<b>677,613,985</b>

*(Give a brief explanation of this category of expenses)*

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

**13. SUBSIDIES**

Description	2017 – 2018	2016 – 2017
	KSh=	KSh=
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)		
Subsidies to Private Enterprises	-	-
<i>See list attached</i>		
(insert name)		
<b>TOTAL</b>	-	-

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

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Surport to Bomet Water Company (Grants)	88,000,000	41,999,960
County Assembly	645,882,000	483,817,000
Cooperative Societies (Wards)	36,556,200	193,144,879
Cash transfer for health facilities	201,637,314	173,246,286
Transfers to Tea farm (Embomos)	-	-
Transfers to hospital and medical funds(KEMSA)	-	134,683,955
Other Current Transfers-OVCs,Vulnerable groups	-	16,991,011
BIDP	33,000,000	57,600,000
Other capital grants and transfers	-	
<b>TOTAL</b>	<b>1,005,075,514</b>	<b>1,101,483,091</b>

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

**15. OTHER GRANTS AND OTHER PAYMENTS**

	2017 – 2018	2016 – 2017
	KShs	KShs
Scholarships and other educational benefits	43,375,383	34,297,382
Emergency relief and refugee assistance	-	
Subsidies to small businesses, cooperatives, and self employed	-	
Other current transfers, grants	71,134,352	
Mortgage and car loan schemes	28,000,000	

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<b>Total</b>	<b>142,509,735</b>	<b>34,297,382</b>

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

**BOMET COUNTY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**16. SOCIAL SECURITY BENEFITS**

	2017 – 2018	2016 – 2017
	KShs	KShs
Government pension and retirement benefits	-	62,978,459
Social security benefits in cash and in kind	-	
Employer Social Benefits in cash and in kind		
<b>Total</b>	-	<b>62,978,459</b>

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

**17. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	2017 – 2018	2016 – 2017
	KShs	KShs
Purchase of Buildings	0	
Construction of Buildings	137136543.6	122,855,805.8
Refurbishment of Buildings	3713669.6	0
Construction of Roads	160697104.3	324,777,408
Construction and Civil Works	218724671.4	298,975,579
Overhaul and Refurbishment of Construction and Civil Works	7250225.8	249,427,814.1
Purchase of Vehicles and Other Transport Equipment	10,000,000	19,392,241
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	3,795,000
Purchase of Office Furniture and General Equipment	20,314,036	59,813,124
Purchase of ICT Equipment	22,589,787	25,820,150
Purchase of Specialized Plant, Equipment and Machinery	82,019,067	92,397,527
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,054,971.55	-
Research, Studies, Project Preparation, Design & Supervision	187,534	8,344,900
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	2,147,908	-
Acquisition of Land	7,241,051	7,350,000
Acquisition of Intangible Assets	-	-
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total</b>	<b>684,076,569</b>	<b>1,114,980,225</b>

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

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2017 - 2018	2016 - 2017
	KShs	KShs
Bank charges	382,497	2,716,900
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	<b>382,497</b>	<b>2,716,900</b>

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

	2017 - 2018	2016 - 2017
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**20. OTHER PAYMENTS**

	2017 - 2018	2016 - 2017
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	3,301,250	136,875,391
<b>Total</b>	<b>3,301,250</b>	<b>136,875,391</b>

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

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

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2017 – 2018	2016 – 2017
				KShs	KShs
Central Bank of Kenya, Recurrent Account no.1000171049	Recurrent		-	209,099,112	75,288
Central Bank of Kenya, Development Account no.1000170964	Development			195,491	-
Central Bank of Kenya, Revenue Account no.1000171545	Revenue			961,478,583	276,777,185
Central Bank of Kenya, Fuel levy Account no.1000268379				147,984,667	
Central Bank of Kenya, Universal Health Care Account no.1000335769				15,959,649	
Co-operative Bank Imprest Account no. 01141356757900				68,531.52	
Kenya Commercial Bank Account no. 1173490019					
KONON SUB- COUNTY STANDING IMPREST- 1150773111					



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Longisa Hospital					669,741
LONGISA COUNTY HOSPITAL DEVELOPMENT ACCOUNT - 100109048400				79,731	315,507
Sotik Health Centre				372,780	
Simbi Dispensary				106,579	
Kiricha Dispensary				418,587	
Chepchabas Dispensary				1,001,347	
Siomo Health Centre				402,030	
Satiet Dispensary				299,904	
Chemelet HSSF Account				197,930	
Itare Dispensary				1,209,546	
Kenyagoro Helth Centre				328,366	
Mogogosiek Health centre				1,521,473	
Kabisimba Dispensary				543,940	
Kamunduki Dispensary				499,695	
Olokyin Health Centre				391,177	
Bomet Health Centre				613,564	
Siongiroi Health Centre				367,926	
Mulot Health Centre				1,258,248	
social services standing imprest account- 1157999689					
Bomet county safety net					
COUNTY ASSEMBLY- 1220264453628					
BOMET WATER					

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AND IRRIGATION DEPARTMENT-1220262711083					
Health and sanitation Standing imprest					
Bomet County Assembly-Equity ac no 1220261153628					
KCB Bank Bomet County Revenue Collection Account-1143078756				1,145,290	53,530
Trans National Bank Bomet County Imprest Account ac no 172413001				-	170,000
Equity imprest account 1220276190741				9,129	
KDSP Account Family bank				26,749.50	
<b>Total</b>				<b>1,345,580,024</b>	<b>278,061,252</b>

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

**21B. CASH IN HAND**

	2017 – 2018	2016 – 2017
	KShs	KShs
Cash in Hand – Held in domestic currency	1,763	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>1,763</b>	<b>-</b>

Cash in hand should also be analysed as follows:

	2017 – 2018	2016 – 2017
	KShs	KShs
COUNTY TREASURY	1,763	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>1,763</b>	<b>-</b>

*[Provide cash count certificates for each]*

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

**22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	<b>2017 – 2018</b>	<b>2016 – 2017</b>
	<b>KShs</b>	<b>KShs</b>
Government Imprests	-	-
Clearance accounts	-	-
<b>Total</b>		-

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

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
			-	

**23. ACCOUNTS PAYABLE**

	<b>2017 – 2018</b>	<b>2016 – 2017</b>
	<b>KShs</b>	<b>KShs</b>
Deposits	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**24. FUND BALANCE BROUGHT FORWARD**

	<b>2017 – 2018</b>	<b>2016 – 2017</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	<b>278,061,252</b>	42,732,635
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
<b>Total</b>	<b>278,061,252</b>	<b>42,732,635</b>

*[Provide short appropriate explanations as necessary]*

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

**25. PRIOR YEAR ADJUSTMENTS**

Description of the error	2017 – 2018	2016 – 2017
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

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**3.10. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2017 – 2018	2016 – 2017
	KShs	KShs
Construction of buildings	26,320,531	
Construction of civil works	21,085,884	
Supply of goods	187,593,429	
Supply of services	61,240,303	
<b>Total</b>	<b>296,240,147</b>	<b>269,086,968</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

	2017 – 2018	2016 – 2017
	KShs	KShs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. OTHER PENDING PAYABLES (See Annex 3)**

	2017 – 2018	2016 – 2017
	KShs	KShs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others ( <i>specify</i> )	-	-
	-	-

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

**4. RELATED PARTY DISCLOSURES**

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

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor, Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;

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

**Related party transactions**

	2017- 2018	2016- 2017
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	-	-
<b>Transfers to related parties</b>		
Support to Bomet Water Company (Grants)	88,000,000	41,999,960
County Assembly	645,882,000	483,817,000
Cooperative Societies (Wards)	36,556,200	193,144,879
Cash transfer for health facilities	201,637,314	173,246,286
Transfers to hospital and medical funds(KEMSA)	-	134,683,955
Other Current Transfers-OVCs,Vulnerable groups	-	16,991,011
Scholarships and other educational benefits	43,375,383	34,297,382
Other current transfers, grants	71,134,352	
<b>Total Transfers to related parties</b>	<b>1,086,585,249</b>	<b>1,061,189,462</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	0	0
Transfers from MDAs	0	0
Transfers from SCs and SAGAs- National Government	0	0
(Insert any other transfers received)	0	0
<b>Total Transfers from related parties</b>	<b>0</b>	<b>0</b>

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**5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

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

<b>Entity</b>	<b>Date Established</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Bomet Water Company	2014/2015	Bomet town	David Koech
Bursary fund	2014/2015	Education department	Simion Langat
Xxx Board	xxx	Xxx	Xxx
Xxx project	xxx	Xxx	Xxx
XXX Scheme	xxx	Xxx	Xxx

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**4. 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.

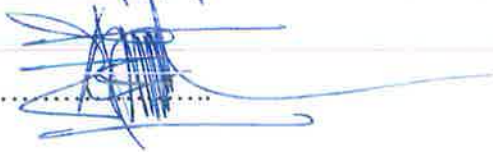
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

*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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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

<b>Period</b>	<b>Equitable Share</b>	<b>DANIDA</b>	<b>Level 5 hospitals allocation</b>	<b>Total Transfers from the National Treasury</b>
Exchequer Releases for quarter 1	735,672,000	-	-	735,672,000
Exchequer Releases for quarter 1	972,138,000	13,589,799	-	985,727,799
Exchequer Releases for quarter 1	1,839,180,000	-	-	1,839,180,000
Exchequer Releases for quarter 1	1,707,810,000	-	-	1,707,810,000
<b>Total</b>	<b>5,254,800,000</b>	<b>13,589,799</b>	<b>-</b>	<b>5,268,389,799</b>

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
	A	B	C	d=a-c		
<b>Construction of buildings</b>				6,748,627		
1. Cooling plant				15,560,102		
2.Ecd Construction				4,011,802		
3.Public Library				<b>26,320,531</b>		
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
1.Repair Road				8,571,350		
2. Construction of Bridges						
3.Reinforcement of Dams on Rivers				12,514,534		
<b>Sub-Total</b>				<b>21,085,884</b>		
<b>Supply of goods</b>						
1. Office Supplies				187,593,429		
2.Fuel for Fire Machines						
3.Laser and Thermal Printers						
<b>Sub-Total</b>				<b>187,593,429</b>		
<b>Supply of services</b>						
1. Periodic Computer Maintenance Services						
2.Advertisements and legal services				61,240,303		
3.Consultancy Services for County Resources Mobilization						
<b>Sub-Total</b>				<b>61,240,303</b>		
<b>Grand Total</b>				<b>296,240,147</b>	<b>269,086,968</b>	

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**ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		A	B	C	d=a-c		
<b>Senior Management</b>							
1.					-		
2.					-		
3.					-		
		<b>Sub-Total</b>			-		
<b>Middle Management</b>							
4.					-		
5.					-		
6.					-		
		<b>Sub-Total</b>			-		
<b>Unionisable Employees</b>							
7.					-		
8.					-		
9.					-		
		<b>Sub-Total</b>			-		
<b>Others (specify)</b>							
10.					-		
11.					-		
12.					-		
		<b>Sub-Total</b>			-		
		<b>Grand Total</b>			-		

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**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Original Amount</b>	<b>Date Payable Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2017/2018</b>	<b>Outstanding Balance 2016/2017</b>	<b>Comments</b>
		<b>A</b>	<b>B</b>	<b>C</b>	<b>d=a-c</b>		
<b>Amounts due to National Govt Entities</b>							
1.					-		
2.					-		
3.					-		
<b>Sub-Total</b>					-		
<b>Amounts due to County Govt Entities</b>							
4.					-		
5.					-		
6.					-		
<b>Sub-Total</b>					-		
<b>Amounts due to Third Parties</b>							
7.					-		
8.					-		
9.					-		
<b>Sub-Total</b>					-		
<b>Others (specify)</b>							
10.					-		
11.					-		
12.					-		
<b>Sub-Total</b>					-		
<b>Grand Total</b>					-		

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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (KShs ) 2017/2018	Additions during the year (KShs )	Disposals during the year (KShs )	Historical Cost c/f (KShs ) 2017/2018
Land	42,341,548	7,241,051	0	49,582,599
Buildings and structures	502,424,226	137,136,543.6	0	639,560,769.6
Transport equipment	30,671,043	10,000,000	0	41,671,043
Purchase of Household Furniture and Institutional Equipment	3,795,000			3,795,000
Office equipment, furniture and fittings	63,615,320	20,314,036	0	83,929,356
ICT Equipment, Software and Other ICT Assets	37,138,405	22,589,787	0	22,589,787
Other Machinery and Equipment	59,533,713		0	59,533,713
Heritage and cultural assets	0		0	0
Intangible assets	22,480,173	16,449,574	0	38,929,747
Construction and Civil Works	298,975,579	218,724,671.4	0	517,700,250.4
Overhaul and Refurbishment of Construction and Civil Works	249,427,814	7,250,225.8	0	256,678,039.8
Roads construction	673,393,670	160,697,104.3	0	834,090,774.3
Purchase of Specialised Plant, Equipment and Machinery	92,397,527	82,019,067	0	174,416,594
Refurbishment of Buildings	0	3,713,669.6	0	3,713,669.6

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<b>Asset class</b>	<b>Historical Cost b/f (KShs ) 2017/2018</b>	<b>Additions during the year (KShs )</b>	<b>Disposals during the year (KShs )</b>	<b>Historical Cost c/f (KShs ) 2017/2018</b>
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	1,765,722	0	1,765,722
Research, Studies, Project Preparation, Design & Supervision	8,344,900	187,534	0	8,532,434
Acquisition of Strategic Stocks and commodities	0	2,147,908	0	2,147,908
<b>Total</b>	<b>2,020,807,304</b>	<b>690,236,893</b>	<b>0</b>	<b>2,711,044,197</b>

Additions during the year should tie to note 17 on acquisition of assets during the year.

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**ANNEX 6 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	differen ce
1	County Assembly	85,651,000	172,731,000	142,500,000	245,000,000	645,882,000	645,882,000	
2	Bursary fund	-	-	-	-	43,375,383	43,375,383	
3	BIDP project	-	-	-	-	33,000,000	33,000,000	
4	Water Company	-	-	-	-	88,000,000	88,000,000	
5	Cooperative Societies (Wards)	-	-	-	-	36,556,200	36,556,200	
6	Cash transfer for health facilities	-	-	-	-	201,637,314	201,637,314	
8	Other current transfers, grants	-	-	-	-	71,134,352	71,134,352	
9	<b>Total</b>	<b>85,651,000</b>	<b>172,731,000</b>	<b>142,500,000</b>	<b>245,000,000</b>	<b>1,086,585,249</b>	<b>1,086,585,249</b>	

Director of Finance  
 County Executive

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Director of Finance  
 County Assembly/fund/project

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