BOMET COUNTY ASSEMBLY
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COUNTY GOVERNMENT OF BOMET

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL QUARTER ENDED MARCH 31, 2019

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

Tabled on 30/4/2019 at 2:30pm. Budget & Appropriations Committee.

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1.KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

Vision

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

Mission

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

Core Values

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

(b) Key management

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

(c) Fiduciary management

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

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

(f) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the Quarter ended 31st March 2019 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,

KEY MANAGEMENT

The County Executive team during the financial year consisted of:

	Name	Designation	Date of holding office
1.	H.E. Dr. Joyce Laboso	Governor	22nd August 2017
2.	H.E. Dr. Hillary Barchok	Deputy Governor	22nd August 2017
3.	Hon. Andrew Sigei	CECM-Finance & Economic Planning	24th October 2017
4.	Hon. Justus Maina	CECM- Administration, ICT & Public Service	24th October 2017
5.	Hon. Juliana Yegon	CECM - Education & Vocation Training	24th October 2017
6.	Hon .Engineer Philip Kipngeno Sowek	CECM Roads, Public Works & Transport	24th October 2017
7.	Hon. Julius K. Tuei	CECM - Agriculture, Livestock & Cooperatives	24th October 2017
8.	Hon. Benard Kipkorir Ngeno	CECM - Youth, Gender, Sports & Culture	24th October 2017
9.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	24th October 2017
10.	Hon. Daisy Chelang'at Rono	CECM - Lands, Housing & Urban Planning	24th October 2017
11	Hon. Engineer Benson Kiplangat Sang	CECM- Water, Sanitation & Environment	24th October 2017

H.E. Dr Joyce Laboso, EGH – Governor



H.E. Dr. Joyce Laboso, EGH was elected the second Governor of Bomet County on 22nd 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 22nd 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 24th 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 24th 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 24th 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 24th 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 24th 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 24th 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 24th 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 24th 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 24th 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).

2.COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Bomet financial statements for the quarter ended 31st March 2019. The financial statements present the financial performance of the County executive over the past quarter.

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

Financing of the County Governments

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

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

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

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

Financial Performance

a) Payments

Our expenditure for the quarter ended 31st March 2019 amounted to KShs **1;294,810,790.4.**

b) Cash flows

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

c) Accounts receivables

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

d) Pending bills

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

e) Fixed assets

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

Operational performance

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

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

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

Conclusion

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

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

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

3. STATEMENT OF CORPORATE GOVERNANCE

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

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

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

The County Assembly

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

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

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

Public Investments/ Accounts Committee (PIC/PAC)

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

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

Table 1: Public accounts committee members

Budget and Appropriations Committee

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

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

Table 2: Budget and appropriations committee members

Committee on Finance, ICT and Economic Planning

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

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

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

Communication with all Stakeholders

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

4. STATEMENT OF COMPLIANCE

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

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

b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government of Bomet as at end of quarter, 31st December 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the quarter ended December 31st,2018 and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 29/4/19 ~~2018~~.

CECM – Finance and Economic Planning
County Government of Bomet

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

7. FINANCIAL STATEMENTS

a. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		KShs	KShs
RECEIPTS			
Exchequer releases	1	1,632,015,000	1,839,180,000
Proceeds from Domestic and Foreign Grants	2	8,807,724	7,095,883
Transfers from Other Government Entities	3	78,126,425	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	27,824,382
Returns of Equity Holdings	8	-	-
Fuel Levy allocation	9	-	-
County Own Generated Receipts	10	54,976,902	74,579,857
Returned CRF issues	11	-	-
TOTAL RECEIPTS		**1,773,926,051**	**1,948,680,122**
PAYMENTS			
Compensation of Employees	12	457,501,942	420,820,903
Use of goods and services	13	406,569,746	219,023,755
Subsidies	14	-	-
Transfers to Other Government Entities	15	96,116,462	172,400,000
Other grants and transfers	16	15,415,266	97,190,326
Social Security Benefits	17	-	-
Acquisition of Assets	18	308,772,741	

			90,414,533
			-
Finance Costs, including Loan Interest	19	18,360	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other payments	21	10,416,273	-
TOTAL PAYMENTS		**1,294,810,790.4**	999,849,517
SURPLUS/DEFICIT		**479,115,261**	**948,830,605**

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 29 APR 2019 and signed by:

COUNTY GOVERNMENT OF BOMET
CHIEF FINANCE OFFICER
P. O. Box 19-20400
BOMET, KENYA

Chief Officer
Name: CPA DAVID KIKWAI

Head of Treasury
Name:
ICPAK Member Number: 9256

b. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	999,650,794.92	989,323,361
Cash Balances	21B	-	-
Total Cash and cash equivalent		**999,650,794.92**	**989,323,361**
Accounts receivables – Outstanding Imprests	22	-	1,280,000
TOTAL FINANCIAL ASSETS		**999,650,794.92**	**990,603,361**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	-	-
NET FINANCIAL ASSETS		**522,284,914.30**	**990,603,361**
REPRESENTED BY			
Fund balance b/fwd	24	520,535,534.44	41,772,930
Surplus/Deficit for the year	25	479,115,260.63	990,603,535
NET FINANCIAL POSITION		**999,650,795.07**	**990,603,535**

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 29th April 2019 and signed by:

COUNTY GOVERNMENT OF BOMET
CHIEF FINANCE OFFICER
29 APR 2019
P. O. Box 19-20400
BOMET, KENYA

Chief Officer
Name: DAVID KIKWAI

Head of Treasury
Name: Kenneth Kosgei
ICPAK Member Number: 9256

c. STATEMENT OF CASHFLOWS

	Note	2018-2019 KShs	2017 - 2018 KShs
Receipts from operating income			
Exchequer Releases	1	1,632,015,000	1,839,180,000
Proceeds from Domestic and Foreign Grants	2	8,807,724	7,095,883
Transfers from Other Government Entities	3	78,126,425	-
Reimbursements and Refunds	7	-	27,824,382
Returns of Equity Holdings	8	-	-
Fuel levy	9		-
County Own Generated Receipts	10	54,976,902	74,579,857
Return CRF issues	11	-	-
Payments for operating expenses			
Compensation of Employees	12	457,501,942	420,820,903
Use of goods and services	13	406,569,746	219,023,755
Interest payments	14	-	
Subsidies	15	-	
Transfers to Other Government Units	16	96,116,462	172,400,000
Other grants and transfers	17	15,415,266	97,190,326
Social Security Benefits	18	-	-3,301,250
Finance Costs, including Loan Interest	19	18,360	-487,274
Other Payments	20	10,416,273	-28,000,000
Adjusted for:			
Adjustments during the year			1,280,000
Net cash flow from operating activities		**787,888,002**	**1,039,245,138**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	18	-308,772,741	-90,414,533
Net cash flows from Investing Activities		**-308,772,741**	**90,414,533**

CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**479,115,261**	**948,830,605**
Cash and cash equivalent at BEGINNING of the year	**21**	**520,535,534**	**41,772,930**
Cash and cash equivalent at END of the year	**21**	**999,650,795**	**990,603,535**

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

COUNTY GOVERNMENT OF BOMET
CHIEF FINANCE OFFICER
29 APR 2019
P. O. Box 19-20400
BOMET, KENYA

Chief Officer
Name: DAVID KIKWAP

Head of Treasury
Name: 9256 Kenneth Koech
ICPAK Member Number 9256

d. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,289,785,399	-100,564,303	6,543,801,534	3,880,623,000	2,663,178,534	41%
Transfers from Other Government Entities	1,656,095,137	1,200,000	209,534,800	168,334,800	41,200,000	20%
Proceeds from Domestic and Foreign Grants	361,023,081	20,485,395	381,508,476	52,458,631	329,049,845	86%
Proceeds from Domestic Borrowings	-					0%
Proceeds from Foreign Borrowings	-					0%
Proceeds from Sale of Assets	-					0%
Conditional Additional Allocations to County Governments	309,476,549	112,190,246	309,476,549	94,000,000	215,476,549	70%
Reimbursements and Refunds	-	-				0%
Returns of Equity Holdings						77%
Fuel Levy Allocation	156,252,849	183,367,210	339,620,059	78,126,425	261,493,634	47%
County Own Generated Receipts	210,221,723	34,778,277	245,000,000	130,828,279	114,171,721	87%
Return CRF issues	329,888,183	734,339,157	8,028,941,418	1,066,322,414	6,962,619,004	66%
PAYMENTS						
Compensation of Employees	2,289,785,399	521,107,391	2,810,892,790	1,906,011,032	854,526,391	68%
Use of goods and services	1,656,095,137	-15,105,431	1,640,989,706	837,833,658	809,917,527	51%
Subsidies	-	-	-	-	-	

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers to Other Government Units	203,214,999	-	699,012,552			0%
Other grants and transfers	249,210,000	451,585,000	202,946,786	699,012,552	549,336,845	82%
Social Security Benefits	24,000,000	-2,000,000	24,000,000	202,946,786	44,263,214	37%
Acquisition of Assets	2,488,309,760	-49,950,000	673,702,026	32,011,576	43,446,000	24%
Finance Costs, including Loan Interest	2,836,890	130,090,870	76,780	665,767,230	1,952,713,400	3%
Repayment of principal on borrowings	-	-	-		2,756,890	0%
Other Payments	41,420,000	-	121,420,000	51,836,273	69,583,727	43%
TOTAL	**6,954,872,185**	**44,085,773**	**8,160,600,015**	**4,395,419,107**	**4,326,543,993**	**54%**
SURPLUS/DEFICIT						

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

(a) Xxxx
(b) Xxxx
(c) Xxxx
(d) Xxxx
(e) Xxxx

COUNTY GOVERNMENT OF BOMET
CHIEF FINANCE OFFICER
29 APR 2019
P. O. Box 19-20400
BOMET, KENYA

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

Chief Officer
Name: CPA DAVID KIKWAI

Head of Treasury Accounts
Name: Kenneth Korir
ICPAK Member Number 9256

e. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Equitable Share (Exchequer releases)	3,630,748,572	383,705,733	3,120,982,735	1,533,432,910	2,481,021,395	62%
Transfers from National Government Entities	208,334,800	1,200,000	208,334,800	168,334,800	41,200,000	20%
Proceeds from Foreign Grants/Development Partners	221,023,081	-96,514,605	221,023,081	52,458,631	72,049,845	58%
Proceeds from Domestic Borrowings			-			0%
Proceeds from Foreign Borrowings	-		-			0%
Proceeds from Sale of Assets	-		-			0%
Reimbursements and Refunds						0%
Conditional Additional Allocations to County Governments	449,476,549		309,476,549	94,000,000	355,476,549	79%
Returns of Equity Holdings						0%
County Own Generated Receipts	210,221,723	34,778,277	210,221,723	130,828,279	114,171,721	47%
Return CRF issues	329,888,183	548,934,804	329,888,183		878,822,987	100%
TOTAL	**4,399,927,071**	**872,104,209**	**5,921,797,117**	**1,979,054,620**	**3,942,742,497**	**67%**
PAYMENTS						
Compensation of Employees	2,289,785,399	521,107,391	2,810,892,790	1,906,011,032	904,881,758	68%
Use of goods and services	1,488,494,148	-105,823,059	1,382,671,089	674,321,884	544,837,432	61%
Subsidies	-					

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers to Other Government Units	581,839,397	389,989,145	200,370,014	544,174,853	-343,804,839	44%
Other grants and transfers	249,210,000	-2,000,000	247,210,000	202,946,786	44,263,214	82%
Social Security Benefits	24,000,000	40,050,000	64,050,000	24,500,000	39,550,000	38%
Acquisition of Assets	212,045,635	97,000,000	309,045,635	78,626,819	230,418,816	25%
Finance Costs, including Loan Interest	2,756,890	-	2,756,890		2,756,890	0%
Repayment of principal on borrowings	-	-	-			
Other Payments	31,420,000	80,000,000	111,420,000	69,212,569	42,207,431	62%
TOTAL	**4,879,551,469**	1,020,323,477	5,128,416,418	**1,593,782,911**	**3,371,121,734**	34%
SURPLUS/ DEFICIT						

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

(a) Xxxx
(b) Xxxx
(c) Xxxx
(d) Xxxx
(e) Xxxx

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

COUNTY GOVERNMENT OF BOMET
CHIEF FINANCE OFFICER
29 APR 2019
P. O. Box 19-20400
BOMET, KENYA

Chief Officer
Name: CPA DAVID KIKWAI

Head of Treasury Accounts
Name: Kenneth Kosgei
ICPAK Member Number: 9256

f. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,013,617,265	-484,270,036	2,529,347,229	440,777,210	2,088,570,019	83%
Proceeds from Domestic and Foreign Grants	117,000,000		117,000,000		117,000,000	100%
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Conditional Additional Allocations to County Governments			-			
Reimbursements and Refunds						
Returns of Equity Holdings						
Fuel Levy Allocation	156,252,849	183,367,210	339,620,059	78,126,425	261,493,634	77%
County Own Generated Receipts						
Return CRF issues		185,404,353	185,404,353	510,903,635	185,404,353	100%
TOTAL	**3,286,870,114**	**-115,498,472**	**3,116,021,618**	**1,029,807,270**	**2,605,117,983**	
PAYMENTS						
Compensation of Employees		90,717,628	90,717,628	-	90,717,628	0%
Use of goods and services	167,600,989		167,600,989	114,770,428	52,830,561	68%
Subsidies		61,595,855	61,595,855	-	61,595,855	
Transfers to Other Government	214,925,000		214,925,000	154,837,699	60,087,301	72%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Units						
Other grants and transfers				-	-	0%
Social Security Benefits				-	-	0%
Acquisition of Assets	2,283,855,701		2,283,855,701	594,651,987	1,891,692,138	24%
Finance Costs, including Loan Interest				-	-	0%
Repayment of principal on borrowings				-	-	0%
Other Payments	11,000,000		11,000,000	6,894,931	4,105,069	63%
TOTALS	**2,677,381,690**	**152,313,483**	**2,829,695,173**	**871,155,045**	**2,161,028,552**	**29%**
SURPLUS/ DEFICIT						

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

(a) Xxxx
(b) Xxxx
(c) Xxxx
(d) Xxxx
(e) Xxxx

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

COUNTY GOVERNMENT OF BOMET
CHIEF FINANCE OFFICER
29 APR 2019
P. O. Box 19-20400
BOMET, KENYA

Chief Officer
Name: CPA DAVID KIKWAI

Head of Treasury Accounts
Name: Kenneth Koech
ICPAK Member Number 9256

g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme	Estimates 2018/19	1st Supplimentary 2018/19	Actual 3rd Quarter 2018/19	Actual cumulative to date	Budget utilization difference
OFFICE OF THE GOVERNOR (EXECUTIVE)					
Programme 1: Administration, Planning and Support Services	476,709,969.00	507,009,969.00	164,237,277.25	1,147,957,215.25	140,961,286.15
SP 1.1 Administration Services	206,295,401.00	201,495,401.00	65,179,385.70	472,970,187.70	86,070,476.30
Sp 1.2 Human Resource Services	220,414,568.00	238,414,568.00	50,798,606.55	509,627,742.55	44,557,044.85
SP 1.3 Civic Education and Public Participation	50,000,000.00	67,100,000.00	48,259,285.00	165,359,285.00	10,333,765.00
Programme 2: Intergovernmental and Liaison services	50,000,000.00	33,700,000.00	11,997,305.00	95,697,305.00	14,758,695.00
SP 2.1 Inter governmental Agreements and MOUs	40,000,000.00	23,700,000.00	2,000,000.00	65,700,000.00	14,756,000.00
SP 2.2 Intra-governmental and Legislative Relations Service	10,000,000.00	10,000,000.00	9,997,305.00	29,997,305.00	2,695.00

				-	-
TOTAL	526,709,969.00	540,709,969.00	176,234,582.25	1,243,654,520.25	155,719,981.15
				-	-
PUBLIC SERVICE BOARD					
Programme 3: Administration, Planning and Support Services	59,723,921.00	48,459,818.00	5,213,696.45	113,397,435.45	15,847,861.75
SP 3.1 Administration Services	59,723,921.00	48,459,818.00	5,213,696.45	113,397,435.45	15,847,861.75
TOTAL	59,723,921.00	48,459,818.00	5,213,696.45	113,397,435.45	15,847,861.75
ADMINISTRATION, ICT & PUBLIC SERVICE					
Programme 4: Administration, Planning and Support Services	274,884,303.00	432,587,701.30	131,053,742.60	838,525,746.90	112,188,501.15
SP 4.2: Civic Education and Public Participation	20,000,000.00	20,000,000.00	-	40,000,000.00	20,710.00
Sp 4.3 Personnel and Support Services	168,442,133.00	348,545,531.30	119,875,313.00	636,862,977.30	83,336,614.75
SP 4.4 Administrative Services	86,442,170.00	64,042,170.00	11,178,429.60	161,662,769.60	28,831,176.40
Programme 5: Infrastructure Development and Equipment	174,969,400.00	121,289,400.00	29,890,375.00	326,149,175.00	85,070,515.15

SP 5.1: Infrastructure Development	149,969,400.00	96,289,400.00	4,890,375.00	251,149,175.00	85,070,515.15
SP 5.2: Disaster Risk Reduction	25,000,000.00	25,000,000.00	25,000,000.00	75,000,000.00	-
Programme 6: Information Communication Technology (ICT) Services	56,199,220.00	49,875,117.00	12,664,488.25	118,738,825.25	23,540,293.75
SP 6.1 Administration Services	46,199,220.00	40,419,220.00	9,642,607.00	96,261,047.00	18,834,978.00
SP 6.2: Development of County ICT infrastructure	7,500,000.00	7,500,000.00	3,021,881.25	18,021,881.25	2,880,718.75
SP 6.3: ICT connectivity enhancement	1,800,000.00	1,600,000.00	-	3,400,000.00	1,468,700.00
SP 6.4: E-Government Services	700,000.00	355,897.00	-	1,055,897.00	355,897.00
TOTAL	506,052,923.00	603,752,218.30	173,608,605.85	1,283,413,747.15	220,799,310.05
FINANCE					
Programme 1(General administration and support services)	280,212,368.00	354,212,369.00	52,870,749.30	687,295,486.30	131,232,989.30
SP1.1: Personnel services	136,050,768.00	177,050,769.00	15,793,285.65	328,894,822.65	48,310,878.95
SP1.2:Administrative services	144,161,600.00	177,161,600.00	37,077,463.65	358,400,663.65	82,922,110.35

Programme 2 (Public Finance Management)	10,427,760.00	35,927,759.00	-	46,355,519.00	35,927,759.00
SP 2.1 Revenue automation	10,427,760.00	35,927,759.00	-	46,355,519.00	35,927,759.00
TOTAL	290,640,128.00	390,140,128.00	52,870,749.30	733,651,005.30	167,160,748.30
ECONOMIC PLANNING					
Programme 1(Policy planning and administration)	132,581,051.00	178,850,561.00	43,862,494.05	355,294,106.05	98,417,749.85
SP1.2 Personnel services	32,089,608.00	32,089,608.00	3,920,484.45	68,099,700.45	8,897,616.45
SP1.1 Administration services	100,491,443.00	146,760,953.00	39,942,009.60	287,194,405.60	89,520,133.40
Programme 2(monitoring and evaluation)	9,000,000.00	2,500,000.00	-	11,500,000.00	2,500,000.00
SP2.1 policy formulation, coordination, planning and implementation	9,000,000.00	2,500,000.00	-	11,500,000.00	2,500,000.00
Programme 3 (Planning Services)	9,805,000.00	5,005,000.00	-	14,810,000.00	5,005,000.00
SP3.1 policy planning formulation and implementation	9,805,000.00	5,005,000.00	-	14,810,000.00	5,005,000.00
TOTAL	151,386,051.00	186,355,561.00	43,862,494.05	381,604,106.05	105,922,749.85

LANDS HOUSING AND URBAN PLANNING					
P1: Administration, Planning and Support Services	167,486,600.00	206,326,350.00	19,039,963.90	392,852,913.90	85,049,913.30
SP 1.1 Administration Services	5,000,000	5,000,000	0	10,000,000.00	5,000,000.00
SP 1.2 Personnel Services(Institutions & Capacity Building)	114,177,559	151,177,559.00	14,925,643.90	280,280,761.90	40,165,107.30
SP 1.3 Financial & Procurement Services	0	0		-	-
SP 1.4 Use of Goods and Services	53,309,041	55,148,791.00	4,114,320.00	112,572,152.00	44,884,806.00
P2: County Land Information Management Services	18,000,000.00	-	-	18,000,000.00	-
SP 2.1 County Statistical Information Service	6,000,000	0	0	6,000,000.00	-
SP 2.2 County Land Information Management System(CLIS)	5,500,000	0	0	5,500,000.00	-
SP 2.3 County Geo-spatial Information Management System	6,500,000	0	0	6,500,000.00	-
P3: Land Survey and Mapping	57,000,000.00	38,000,000.00	5,318,128.50	100,318,128.50	30,836,617.70
SP 3.1 County Land Planning and Spatial	7,000,000	12,000,000	5,183,129	24,183,128.50	5,496,871.50

Development					
SP 3.2 County Land Survey and Mapping, Boundaries and Fencing Service	8,000,000	10,000,000	0	18,000,000.00	10,000,000.00
SP 3.3 County Human Settlement Service(Furnishing & Renovations)	12,000,000	10,000,000	0	22,000,000.00	9,474,746.20
SP 3.4 Land Settlement and Development	30,000,000	6,000,000	135,000	36,135,000.00	5,865,000.00
P4: County Urban Planning and Housing	237,725,417.00	221,625,417.00	4,216,275.05	463,567,109.05	215,816,537.30
SP 4.1 Housing Development and Estate Management	10,000,000	6,500,000	0	16,500,000.00	5,970,931.35
SP 4.2 Urban Safety & Disaster Control Management	13,000,000	8,000,000	0	21,000,000.00	8,000,000.00
SP 4.3 Urban Mobility & Transport	11,000,000	11,000,000	0	22,000,000.00	11,000,000.00
SP 4.4 County Building Constructions Standards Enforcement Agency(Development Control)	3,000,000	0	1,235,850	4,235,850.05	(1,235,850.05)
SP 4.5 Urban Infrastructure	20,725,417	20,725,417	0	41,450,834.00	20,725,417.00

Planning and Investment					
SP 4.6 Urban Market Development	2,000,000	2,000,000	2,980,425	6,980,425.00	(1,641,761.00)
SP 4.7 Solid Waste Management and Public Utilities Management	10,000,000	5,000,000	0	15,000,000.00	4,597,800.00
Kenya urbarn surport Programme	168,000,000	168,400,000		336,400,000.00	168,400,000.00
TOTAL	480,212,017.00	465,951,767.00	28,574,367.45	974,738,151.45	331,703,068.30
				-	-
YOUTH, SPORTS, GENDER AND CULTURE					
PROGRAMME 1. ADMINISTRATION, PLANNING AND SUPPORT SERVICES	66,591,945.00	52,937,185.00	5,537,343.90	125,066,473.90	8,963,353.60
SP 1.1 Policy Development	1,500,000.00	500,000.00	-	2,000,000.00	500,000.00
SP 1.2 Capacity Building	1,150,000.00	934,500.00	856,325.00	2,940,825.00	78,175.00
SP 1.3 Human Resource Services	47,226,632.30	39,226,632.30	2,391,518.90	88,844,783.50	3,804,625.90
SP 1.4 Administrative and Financial Services	16,715,312.70	12,276,052.70	2,289,500.00	31,280,865.40	4,580,552.70
Programme 2: Gender, Children and	40,550,019.00	23,704,779.00	299,600.00	64,554,398.00	23,405,179.00

Social Protection Services					
SP 2.1 Gender Development and training	16,550,019.00	10,265,519.00	299,600.00	27,115,138.00	9,965,919.00
SP 2.2 Social protection, vulnerable groups and children services	24,000,000.00	13,439,260.00	-	37,439,260.00	13,439,260.00
PROGRAMME 3 CULTURE AND LIBRARY SERVICES	23,000,000.00	18,500,000.00	-	41,500,000.00	18,500,000.00
SP 3.1 Cultural Development	17,000,000.00	13,500,000.00	-	30,500,000.00	13,500,000.00
SP 3.2 Public Records & Archives	6,000,000.00	5,000,000.00	-	11,000,000.00	5,000,000.00
SP 3.3 Promotion of performing arts	-	-	-	-	-
PROGRAMME 4 YOUTH AND SPORTS DEVELOPMENT	122,800,000.00	102,800,000.00	4,552,900.00	230,152,900.00	95,639,600.00
SP 4.2 Sports Enhancement	19,700,000.00	19,700,000.00	-	39,400,000.00	18,988,500.00
sp 4.3 Development of sporting activities	75,000,000.00	30,000,000.00	-	105,000,000.00	30,000,000.00
SP 4.4 Revitalization of Youth Programmes	21,100,000.00	46,100,000.00	1,798,100.00	68,998,100.00	42,405,900.00
SP 4.5 Establishment of Youth Empowerment	7,000,000.00	7,000,000.00	2,754,800.00	16,754,800.00	4,245,200.00

facilities and equipment services					
TOTAL	252,941,964.00	197,941,964.00	10,389,843.90	461,273,771.90	146,508,132.60
MEDICAL SERVICES & PUBLIC HEALTH					
Programme 1(Administration, Planning and Support Services)	844,659,113.30	922,769,747.25	120,348,330.95	1,887,777,191.50	350,569,484.52
SP1.1 Administrative services	115,434,403.30	24,874,402.90	9,438,049.85	149,746,856.05	1,188,392.77
SP1.2 Policy Development	5,000,000.00	-		5,000,000.00	-
SP1.3 Human Resource services	580,224,710.00	633,123,271.35	67,529,285.75	1,280,877,267.10	214,465,604.10
SP1.4 Health Financing	142,000,000.00	262,772,073.00	42,110,175.35	446,882,248.35	134,186,307.65
Sp1.5 Health information systems management	2,000,000.00	2,000,000.00	1,270,820.00	5,270,820.00	729,180.00
Programme 2(Curative services)	113,266,200.00	216,301,836.00	55,738,800.00	385,306,836.00	106,199,041.45
SP2.1 County Health Services (pharmaceutical and non-pharmaceuticals)	113,000,000.00	216,035,636.00	55,738,800.00	384,774,436.00	105,932,841.45
SP2.2 Research and innovation	266,200.00	266,200.00	-	532,400.00	266,200.00
Programme 3(Preventive and promotive health	117,662,193.75	79,660,449.75	7,459,987.00	204,782,630.50	69,777,642.75

services)					
SP3.1 Community Health Services (UHC, community units, health education)	66,662,193.75	37,662,193.75	3,125,320.00	107,449,707.50	33,504,553.75
SP3.2 Communicable Disease Prevention &Control	10,000,000.00	8,000,000.00	-	18,000,000.00	7,865,900.00
SP3.3 Water Sanitation & Hygiene (WASH, +BIDP)	36,000,000.00	28,998,256.00	4,334,667.00	69,332,923.00	23,407,189.00
SP3.4 Nutrition Services	5,000,000.00	5,000,000.00	-	10,000,000.00	5,000,000.00
Programme 4(Reproductive health services)	2,001,744.00	11,001,744.00	-	13,003,488.00	11,001,744.00
SP4.1 Family planning, Maternal New born & Child Health services	2,001,744.00	11,001,744.00	-	13,003,488.00	11,001,744.00
Programme 5 (Health Infrastructure)	386,759,149.00	387,759,149.00	14,117,332.05	788,635,630.05	336,390,256.28
SP5.1 Development of Health Facilities	68,000,000.00	68,000,000.00	-	136,000,000.00	67,460,929.00
SP 5.2 Medical and other Equipment	255,759,149.00	241,759,149.00	2,428,150.00	499,946,448.00	237,043,199.00
SP 5.3 Emergency & Referral Services (Ambulance)	63,000,000.00	78,000,000.00	11,689,182.05	152,689,182.05	31,886,128.28
TOTAL					

	1,464,348,400.05	1,617,492,926.00	197,664,450.00	3,279,505,776.05	873,938,169.00
AGRICULTURE COOPERATIVES AND MARKETING					
Programme 1: Administration, planning and support services	228,084,521.00	271,569,916.00	45,338,001.30	544,992,438.30	139,987,266.65
SP1.1 Personnel services	176,653,977.00	201,653,977.00	33,157,550.90	411,465,504.90	82,961,128.05
SP1.2 Administrative services	51,430,544.00	69,915,939.00	12,180,450.40	133,526,933.40	57,026,138.60
Programme 2:Crop Development and Management	91,696,379.00	189,763,180.00	18,318,002.00	299,777,561.00	170,108,911.60
SP2.1 Crop Development and Management	51,596,379.00	167,159,380.00	2,651,335.00	221,407,094.00	163,832,313.10
SP2.2 Food & Nutrition Security	40,100,000.00	22,603,800.00	15,666,667.00	78,370,467.00	6,276,598.50
Programme 3: Agribusiness development and marketing	139,500,000.00	126,893,200.00	14,196,168.45	280,589,368.45	106,244,062.60
SP3.1 Cooperative development	78,500,000.00	88,193,200.00	12,239,620.00	178,932,820.00	70,966,080.00
SP3.2 Value addition	25,000,000.00	14,500,000.00	-	39,500,000.00	13,034,531.05
SP 3.3 Market Development	36,000,000.00	24,200,000.00	1,956,548.45	62,156,548.45	22,243,451.55
Programme 4: Livestock production, Fisheries and	73,200,000.00	76,414,999.00	1,390,966.50	151,005,965.50	70,411,877.20

Veterinary Services			-		
SP4.1 Livestock Development	45,900,000.00	19,900,000.00	-	65,800,000.00	19,000,000.00
SP4.2 Fisheries Development	4,100,000.00	3,200,000.00	-	7,300,000.00	3,200,000.00
SP 4.3 Disease, Vector and pest control	4,000,000.00	6,000,000.00	-	10,000,000.00	6,000,000.00
SP 4.4 Veterinary services development	19,200,000.00	47,314,999.00	1,390,966.50	67,905,965.50	42,211,877.20
TOTAL	532,480,900.00	664,641,295.00	79,243,138.25	1,276,365,333.25	486,752,118.05
				-	-
WATER SANITATION AND ENVIRONMENT					
Programme 1: Policy, planning and administrative services	145,484,245.00	164,584,245.00	32,152,310.90	342,220,800.90	80,647,074.05
SP1.1: Personnel Services	48,442,797.00	48,442,797.00	3,682,611.90	100,568,205.90	30,561,550.05
SP1.2: Administrative services	89,541,448.00	111,641,448.00	28,469,699.00	229,652,595.00	45,585,524.00
SP1.3: Development of enabling policies, laws and legislations	7,500,000.00	4,500,000.00	-	12,000,000.00	4,500,000.00
Programme 2: Infrastructure Development	323,761,471.00	267,061,471.00	-	590,822,942.00	32,474,298.60

SP2.1: Water supply infrastructure	250,761,471.00	234,462,000.00	-	485,223,471.00	-
SP2.2: Irrigation infrastructure	59,000,000.00	26,040,000.00	-	85,040,000.00	25,914,827.60
SP2.3: Waste water infrastructure	14,000,000.00	6,559,471.00	-	20,559,471.00	6,559,471.00
Programme 3: Environmental Conservation and Natural Resources Management	19,700,000.00	12,700,000.00	-	32,400,000.00	12,700,000.00
SP3.2: Soil and water conservation	4,500,000.00	4,500,000.00	-	9,000,000.00	4,500,000.00
SP3.2: Riparian protection(fencing)	2,000,000.00	1,000,000.00	-	3,000,000.00	1,000,000.00
SP3.3: Forestry Management	7,000,000.00	5,000,000.00	-	12,000,000.00	5,000,000.00
SP.3 4: Solid waste management	4,000,000.00	2,000,000.00	-	6,000,000.00	2,000,000.00
SP3.5: Environmental education and awareness	2,200,000.00	200,000.00	-	2,400,000.00	200,000.00
TOTAL	488,945,716.00	444,345,716.00	32,152,310.90	965,443,742.90	125,821,372.65
EDUCATION AND VOCATIONAL TRAINING					
Programme 1: General administrative, planning ,support services	416,385,950.00	557,885,949.37	89,359,772.85	1,063,631,672.22	175,818,470.67
SP.1.1 Personnel					

services	331,420,151.00	463,420,151.37	80,671,554.85	875,511,857.22	112,048,322.67
Sp.1.2 Administrative services	10,258,899.00	10,258,898.00	222,200.00	20,739,997.00	8,406,698.00
SP1.3 Policy development	2,496,900.00	1,496,900.00	-	3,993,800.00	650,988.00
SP1.4 Bursaries and Support services	42,210,000.00	49,710,000.00	8,466,018.00	100,386,018.00	21,712,462.00
SP1.5 Revolving Fund	30,000,000.00	33,000,000.00		63,000,000.00	33,000,000.00
Programme 2 Early childhood development and education	137,068,277.00	145,068,277.00	14,486,668.50	296,623,222.50	119,979,797.50
SP2.1 ECD Infrastructure development	123,000,000.00	123,000,000.00	13,784,784.50	259,784,784.50	98,613,404.50
SP2.2 Furniture in ECD	6,025,800.00	5,325,800.00	-	11,351,600.00	5,325,800.00
SP2.3 Provision of ECD Teaching/learning materials	3,042,477.00	3,742,477.00	701,884.00	7,486,838.00	3,040,593.00
SP2.4 Ancillary Education Support	5,000,000.00	13,000,000.00	-	18,000,000.00	13,000,000.00
Programme 3 Technical, vocational education and training	64,800,000.00	83,800,000.00	1,935,000.00	150,535,000.00	81,865,000.00
SP3.1Purchase of workshop tools and Equipment	11,000,000.00	77,875,000.00	1,935,000.00	90,810,000.00	75,940,000.00

SP3.2 Infrastructure development and expansion	53,800,000.00	5,925,000.00	-	59,725,000.00	5,925,000.00
TOTAL	618,254,227.00	786,754,226.37	105,781,441.35	1,510,789,894.72	377,663,268.17
			-	-	-
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT					
S.P Administration, planning and support services	59,184,567.00	50,784,567.00	4,082,749.70	114,051,883.70	34,684,614.80
S.P 1.1 Personnel services	33,787,920.00	25,787,920.00	860,715.70	60,436,555.70	15,184,446.80
S.P 1.2 Administrative services	25,396,647.00	24,996,647.00	3,222,034.00	53,615,328.00	19,500,168.00
P2. Trade Development	97,710,000.00	104,752,143.00	-	202,462,143.00	102,822,143.00
S.P. 1.1 Capacity Building of SMEs	2,000,000.00	2,000,000.00	-	4,000,000.00	70,000.00
S.P 1.2 Trade Awards	1,000,000.00	1,000,000.00	-	2,000,000.00	1,000,000.00
S.P. 1.3 County Enterprise Fund	50,000,000.00	35,000,000.00	-	85,000,000.00	35,000,000.00
S.P.1.4 Producer Business Groups	5,000,000.00	62,500,000.00	-	67,500,000.00	62,500,000.00
S.P 1.5 Market Development	38,500,000.00	1,210,000.00	-	39,710,000.00	1,210,000.00
S.P. 1.6 Fair Trade and Consumer Protection Practices	1,210,000.00	3,042,143.00	-	4,252,143.00	3,042,143.00

P3. Energy Development	26,000,000.00	36,000,000.00	6,167,921.85	68,167,921.85	28,062,468.15
S.P. 2.1. Power Generation And Distribution Service	6,000,000.00	6,000,000.00	393,275.00	12,393,275.00	5,497,255.00
S.P. 2.2. Floodlights Installation	15,000,000.00	5,000,000.00	2,774,248.35	22,774,248.35	2,225,751.65
S.P.2.3 REA Matching funds	5,000,000.00	25,000,000.00	3,000,398.50	33,000,398.50	20,339,461.50
P4. Tourism Development	38,000,000.00	28,000,000.00	-	66,000,000.00	28,000,000.00
S.P. 2.1 Development of The Tourism Niche Products	28,000,000.00	28,000,000.00	-	56,000,000.00	28,000,000.00
S.P. 3.2 Tourism promotion and exhibition (Miss Tourism)	10,000,000.00	-	-	10,000,000.00	-
P5. Industry Development	33,000,000.00	33,000,000.00	3,000,000.00	69,000,000.00	28,624,271.70
S.P. 4.1. Development of Strategic Framework for Jua Kali /SME Sector	8,000,000.00	-	-	8,000,000.00	-
S.P. 4.2. Industrial Development And Support	20,000,000.00	28,000,000.00	3,000,000.00	51,000,000.00	23,624,271.70
S.P. 4.3. Equipping of Jua Kali sheds	5,000,000.00	5,000,000.00	-	10,000,000.00	5,000,000.00
P.6 Investment promotion	23,000,000.00	11,000,000.00	-	34,000,000.00	6,376,000.00

S.P 5.1 Fencing of Industrial Park/EPZ	15,000,000.00	11,000,000.00	-	26,000,000.00	6,376,000.00
S.P 5.2 Investment Conference	8,000,000.00	-		8,000,000.00	-
TOTAL	276,894,567.00	271,936,710.00	68,352,488.85	617,183,765.85	75,515,748.85
ROADS, PUBLIC WORKS & TRANSPORT					
Programme 1(Policy Planning and General Administration Services)	181,329,743.00	191,329,743.00	22,857,608.45	395,517,094.45	111,519,142.25
SP1.1 Personal Emoluments	72,512,320.00	96,512,320.00	6,184,457.45	175,209,097.45	48,462,954.25
SP1.2 Formulation of Roads Policy	10,000,000.00	3,500,000.00	-	13,500,000.00	3,500,000.00
SP1.3 Administrative services	98,817,423.00	91,317,423.00	16,673,151.00	206,807,997.00	59,556,188.00
Programme 2(Roads Construction & Maintenance)	511,327,262.00	815,338,575.40	181,076,207.10	1,507,742,044.50	437,006,193.20
SP.2.1 Road Construction and maintenance	511,327,262.00	815,338,575.40	181,076,207.10	1,507,742,044.50	437,006,193.20
Programme 3 (Development and Maintenance of other Public works)	75,000,000.00	101,000,000.00	5,490,788.00 -	181,490,788.00	92,730,071.00
S.P 3.1 Public works infrastructure	75,000,000.00	101,000,000.00	5,490,788.00	181,490,788.00	92,730,071.00

Programme 4(Development of County Transport Infrastructure)	60,000,000.00	39,300,000.00	-	99,300,000.00	39,300,000.00
S.P 4.1 Transport Infrastructure	50,000,000.00	31,000,000.00	-	81,000,000.00	31,000,000.00
S.P 4.2 Road Safety	10,000,000.00	8,300,000.00	-	18,300,000.00	8,300,000.00
TOTAL	827,657,005.00	1,146,968,318.40	209,424,603.55	2,184,049,926.95	680,555,406.45

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

h. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

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

There were no restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 16th May, 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There is one supplementary budgets passed in quarter ended 31st March 2019.

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.

i. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 - 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	296,730,000	735,672,000.00
Total Exchequer Releases for quarter 2	1,542,996,000	972,138,000
Total Exchequer Releases for quarter 3	1,632,015,000	1,839,180,000.00
Total Exchequer Releases for quarter 4		
Total	**3,471,741,000**	**3,546,990,000**

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

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Amount in foreign currency	2018 - 2019	2017 - 2018
		KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)			
(Insert name of donor)			
(Insert name of donor)			
Grants Received from Multilateral Donors (International Organisations)			
Free maternity healthcare			7,095,883.00
Universal Health Care		1,349,449	
Kenya climate smart(IDA)			
ASDSP		7,458,275	
Total		**8,807,724**	**7,095,883.00**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 -2019	2017 – 2018
	KShs	KShs
Transfers from Central government entities		
Free maternity healthcare		7,095,883.00
Financing for level 5 hospitals		
Abolishment of user fees in health centers and dispensaries		
Doctors, Nurses, Clinical Officers and Other Health Staff Allowances		
KDSP		27,824,382
Conditional Allocation for polytechnics		
Conditional Allocation to County Emergency Fund		
Rehabilitation of class C roads		
Road maintenance fuel levy fund	78,126,425	
Kenya Urban Support Programme(KUSP)		-
Transfers from Counties		
Other Receipts I		-
(insert name of budget agency)	-	-
TOTAL	**78,126,425**	**34,920,265**

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2018 - 2019 KShs	2017 – 2018 KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

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

6. PROCEEDS FROM SALE OF ASSETS

Description	2018 - 2019 KShs	2017 – 2018 KShs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Description	2018 - 2019 KShs	2017 – 2018 KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals&Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

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

9. COUNTY OWN GENERATED RECEIPTS

Description	2018- 2019	2017 – 2018
	KShs	KShs
Interest Received		
Profits and Dividends	1,812,570	0.00
Rents	154,397	1,077,014
Property Income	20,324,514	603,500.00
Sales of Market Establishments	-	21,762,285.00
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	1,035,215	-
Receipts from Incidental Sales by Non-Market Establishments	-	1,735,249.00
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business Permits	17,153,968	-
Cesses	-	-
Poll Rates	-	-
Plot Rents	582,410	-
Other Local Levies	142,290	-
Administrative Services Fees	-	16,858,225.00
Various Fees	-	-
Council'S Natural Resources Exploitation	-	1,952,789.00
Sales Of Council Assets	-	8,300.00
Lease / Rental Of Council's Infrastructure Assets	-	-
Infrastructure assets	-	-
Other Miscellaneous Revenues	-	-

Description	2018- 2019	2017 – 2018
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-
Reciept From Financial Assets Loan	-	-
Market/Trade Centre Fee	958,581	1,012,300.00
Vehicle Parking Fees	2,257,155	2,206,300.00
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Education receipts	-	-
Public Health Services	550,712	-
Public Health Facilities Operations	9,395,665	704,750.00
Environment & Conservancy Administration	-	26,010,645.00
Slaughter Houses Administration	456,795	-
Water Supply Administration	-	569,750.00
Sewerage Administration	-	-
Health & sanitation fees	-	-
Technical Services Fees	-	-
External Services Fees	-	-
System Required Revenue A/cs	-	-
Other Receipts Not Classified Elsewhere	152,629	78,750.00
Total	**54,976,902**	**74,579,857**

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	2018 - 2019 KShs	2017 – 2018 KShs
Basic salaries of permanent employees	279,620,458	420,820,903
Basic wages of temporary employees	8,801,422	
Personal allowances paid as part of salary	145,349,958	
Personal allowances paid as reimbursements	5,996,300	
Personal allowances provided in kind	814,500	
Pension and other social security contributions	16,852,104	
Compulsory national social security schemes	67,200	
Compulsory national health insurance schemes	-	
Social benefit schemes outside government	-	
Other personnel payments	-	
Total	**457,501,942**	**420,820,903**

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

Description	2018 – 2019 KShs	2017 – 2018 KShs
Utilities, supplies and services	11,010,832	7,347,025
Communication, supplies and services	1,891,530	1,190,647
Domestic travel and subsistence	94,929,938	28,391,247
Foreign travel and subsistence	28,478,406	17,105,562
Printing, advertising and information supplies & services	11,722,472	27,272,590
Rentals of produced assets	14,704,702	12,297,952
Training expenses	17,472,408	9,550,047
Hospitality supplies and services	24,781,910	14,272,199
Insurance costs	9,928,076	5,898,775
Specialized materials and services	67,864,467	22,472,188
Office and general supplies and services	3,865,840	5,704,335
Other operating expenses	95,698,708	4,633,166
Routine maintenance – vehicles and other transport equipment	14,260,517	47,795,033
Routine maintenance – other assets	4,339,940	13,572,193
Fuel and Lubricants	5,620,000	1,520,795
Total	**406,569,746**	**219,023,755**

(Give a brief explanation of this category of expenses)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 – 2019 KShs	2017– 2018 KShs
Subsidies to Public Corporations		
See list attached	xxx	Xxx
(insert name)	xxx	Xxx
Subsidies to Private Enterprises and Individuals		
See list attached	xxx	Xxx
(insert name)	xxx	Xxx
TOTAL	**xxx**	**Xxx**

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

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 - 2019 KShs	2017 – 2018 KShs
Surport to Bomet Water Company (Grants)	26,100,000	29,900,000
County Assembly	-	-
Cooperative Societies (Wards)	27,947,287	
Cash transfer for health facilities	42,069,175	
BIDP	-	
Transfers to Counties	-	-
County Assembly Car Loan Fund Account	-	
TOTAL	**96,116,462**	**29,900,000**

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

15. OTHER GRANTS AND TRANSFERS

Description	2018 – 2019 KShs	2017 – 2018 KShs
Scholarships and other educational benefits	10,401,018	22,231,145
Emergency relief and refugee assistance	1,240,000	2,606,000
Subsidies to small businesses, cooperatives, and self employed	-	7,856,200
Other current transfers, grants	3,774,248	64,496,981
Kenya urbarn surport Programme	-	-
Total	**15,415,266**	**97,190,326**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2018- 2019 KShs	2017 – 2018 KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

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

17. ACQUISITION OF ASSETS

Non-Financial Assets	2018 – 2019 KShs	2017– 2018 KShs
Purchase of Buildings	-	
Construction of Buildings	21,984,045	32,794,369
Refurbishment of Buildings	1,390,967	
Construction of Roads	145,142,279	24,598,515
Construction and Civil Works	12,607,735	8,061,406
Overhaul and Refurbishment of Construction and Civil Works	80,590,172	16,533,586
Purchase of Vehicles and Other Transport Equipment	30,100,000	
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment	-	182,373
Purchase of Office Furniture and General Equipment	716,575	1,505,890
Purchase of ICT Equipment	1,306,500	
Purchase of Specialized Plant, Equipment and Machinery	6,635,915	
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,980,425	
Research, Studies, Project Preparation, Design & Supervision	5,183,129	
Rehabilitation of Civil Works	-	5,950,894
Acquisition of Strategic Stocks and commodities	-	
Acquisition of Land	135,000	787,500
Acquisition of Intangible Assets	-	
Sub-Total non-financial assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	**308,772,741**	**90,414,533**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Bank charges	18,360	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	**18,360**	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC AND FOREIGN BORROWING

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic Creditors	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments not classified elsewhere	-	-
Other expenses	-	-
Total	-	**28,000,000**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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)	2018 – 2019	2017 – 2018
				KShs	KShs
Central Bank of Kenya,Recurrent Account no.1000171049	xxx	xxx	xxx	65,277,868	5,164.35
Central Bank of Kenya,Development Account no.1000170964	xxx	xxx	xxx	293,447,099	3,166,117.40
Central Bank of Kenya,Revenue Account no.1000171545	xxx	xxx	xxx	108,495,407	913,854,566.95
Central Bank of Kenya,Fuel levy Account no.1000268379				16,010,867	50,000,000.00
Central Bank of Kenya,Universal Health Care Account no.1000335769				168,000,000	20,709,844.00
Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758				46,841,567	-
Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919				7,458,275	-
Central Bank of				3,649,112	

Kenya, Bomet County AGRI SE DEV SU PR II Account no.1000368907					
Central Bank of Kenya,Bomet county vilage politechnic Account no.1000367997				302,338	
Co-operative Bank Imprest Account no. 01141356757900					-
Kenya Commercial Bank Account no. 1173490019					
KONOIN SUB-COUNTY STANDING IMPREST-1150773111					
Longisa Hospital					
LONGISA COUNTY HOSPITAL DEVELOPMENT ACCOUNT - 100109048400					
social services standing imprest account-1157999689					
Bomet county safety net					
Central Bank of Kenya,County Assembly Account no. 1000239727					
Central Bank of Kenya,County Assembly Account no. 1000239727					
Central Bank of Kenya,County Assembly Account					

no. 1000304804					
BOMET WATER AND IRRIGATION DEPARTMENT-1220262711083					
Health and sanitation Standing imprest				15,540,235	
Bomet County Assembly-Equity ac no 1220261153628					
KCB Bank Bomet County Revenue Collection Account-1143078756				128,545	1,580,171.24
Trans National Bank Bomet County Imprest Account ac no 172413001				1,553	7,255.07
Equity imprest account 1220276190741				65,277,868	
KDSP Account Family bank				293,447,099	
Assembly dev Account				108,495,407	
Total				**941,701,841**	**989,323,360.76**

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

21B. CASH IN HAND

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

Description	2018 – 2019	2017 – 2018
	KShs	KShs

Location 1	Xxx	Xxx
Location 2	Xxx	Xxx
Location 3	Xxx	Xxx
Other Locations (*specify)*	Xxx	Xxx
Total	**Xxx**	**Xxx**

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017– 2018
	KShs	KShs
Government Imprests	-	1,280,000
Clearance accounts	-	-
Total	-	**1,280,000**

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

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	***KShs***	***KShs***
Total				

23. ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	-	-
Retentions	xxx	-
Total	-	-

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	520,535,534	1,306,208
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**520,535,534**	**1,306,208**

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018– 2019 KShs	2017 – 2018 KShs
Adjustments on bank account balances	xxx	xxx
Adjustments on cash in hand	xxx	xxx
Adjustments on payables	xxx	xxx
Adjustments on receivables		
Others (*specify*)	xxx	xxx
	xxx	**xxx**

j. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018 – 2019	2017 – 2018
	KShs	KShs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	**xxx**

2. PENDING STAFF PAYABLES (See Annex 2)

	2018 – 2019	2017 – 2018
	KShs	KShs
Senior management	Xxx	xxx
Middle management	Xxx	xxx
Unionisable employees	Xxx	xxx
	Xxx	**xxx**

3. OTHER PENDING PAYABLES (See Annex 3)

	2018 – 2019	2017 – 2018
	KShs	KShs
Amounts due to National Government entities	Xxx	xxx
Amounts due to County Government entities	Xxx	xxx
Amounts due to third parties	Xxx	xxx
	Xxx	**xxx**

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

4. INVESTMENTS (See Annex 5)

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

Details	FY 2018/19	FY 2017/18
	KShs	KShs
Investment in County Corporations	xxx	xxx
Investment in County Linked Entities	xxx	xxx
Total	**xxx**	**xxx**

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

OTHER IMPORTANT DISCLOSURES (CONTINUED)

5. RELATED PARTIES

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

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

Related party transactions:

	20xx- 20xx	20xx- 20xx
	Kshs	Kshs
Key Management Compensation	xxx	Xxx
Transfers to related parties		
Transfers to other Counties	xxx	Xxx
Transfers to Water Service Providers	xxx	Xxx
Transfers to Development Projects	xxx	Xxx
Transfers to National Government entities	xxx	Xxx
Transfers to non reporting entities like schools and health facilities	xxx	Xxx
Total Transfers to related parties	**xxx**	**Xxx**
Transfers from related parties		
Transfers from the Exchequer	xxx	Xxx
Transfers from MDAs	xxx	Xxx
(Insert any other transfers received)	xxx	Xxx
Total Transfers from related parties	**xxx**	**Xxx**

Where applicable, related party transactions have been eliminated upon consolidation

8. 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..... 29/4/19

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1				
Exchequer Releases for quarter 1				
Exchequer Releases for quarter 1				
Exchequer Releases for quarter 1				
Total				

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 5– SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	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	92,397,527	82,019,067	0	174,416,594

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Machinery				
Refurbishment of Buildings	0	3,713,669.6	0	3,713,669.6
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
Total	2,020,807,304	690,236,893	0	2,711,044,197

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

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

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