COUNTY GOVERNMENT OF BOMET

QUARTELY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
31st MARH 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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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:

	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 2107
4.	Hon. Justus Maina	CECM- Administration, ICT & Public Service	24th October 2107
5.	Hon. Juliana Yegon	CECM- Education & Vocation Training	24th October 2107

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

(c) Fiduciary management

The key management personnel who held office during the quarter ended 31st March 2019 and who had direct fiduciary responsibility were:

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

(f) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the quarter ended 31st MARH 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, Kenya

KEY MANAGEMENT

The County Executive team during the financial year consisted of:

H.E. Dr Joyce Laboso, EGH – Governor

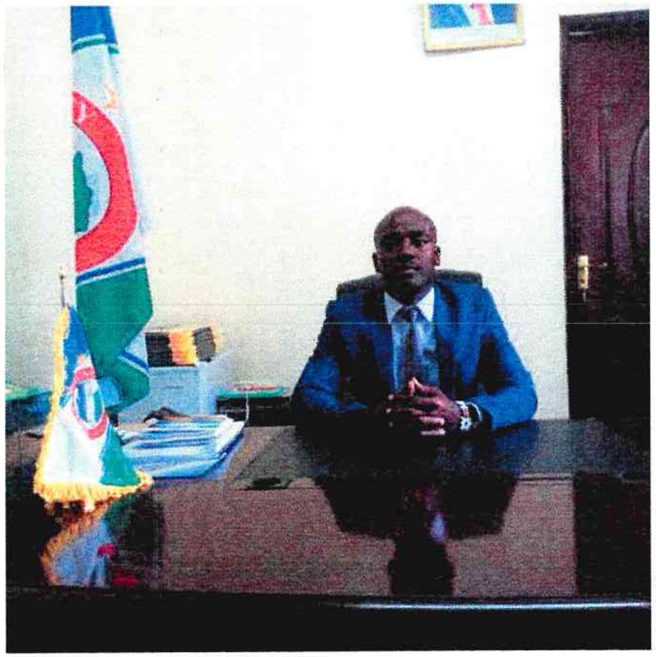
H.E. Dr. Joyce Laboso, EGH was elected the second Governor of Bomet County on 22nd August 2017. The governor was elected on an agenda of transforming the county by supporting the disadvantaged, providing clean drinking water, well equipped hospitals, world-class early childhood education, a good road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

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

Hon. 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

Hon. 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
CECM - MEDICAL SERVICES & PUBLIC HEALTH

Dr Sitonik was appointed the CECM, 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

Hon. Rono was appointed as a CECM, 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).

II. 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 total expenditure for the quarter amounted to Ksh **1,127,996,705.** KShs **301,348,264** was spent on development expenditure while KShs **827,580,241** was spent on recurrent expenditure.

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. The main challenge has been delays from some staff to account for their imprests on time. Going forward, we will place more emphasis on complying with the PFM regulations with regards to imprests.

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

III. 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.

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.

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 of Bomet as at end of quarter, 31st March 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the quarter ended March 31st,2019 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/ 2019.

CECM – Finance and Economic Planning
County Government of Bomet

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period 2017-2018
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	1	296,730,000	1,542,996,000	1,632,015,000		1,839,726,000	5,254,800,000
Transfers from National Government Entities	2		168,334,800	-		168,334,800	14,191,766
Proceeds from Foreign Grants / Development Partners	3		43,650,907	8,807,724		43,650,907	48,065,933
Proceeds from Domestic Borrowings	4	-		-		-	-
Proceeds from Foreign Borrowings	5	-		-		-	-
Proceeds from Sale of Assets	6	-		-		-	-
Conditional Additional Allocations to County Governments	7			-			87,070,781
Conditional Allocation to Level 5 Hospitals	8	-		-		-	-
Fuel Levy allocation	9		-	78,126,425			200,546,244
County Own Generated Revenues	10	26,654,164	49,197,213	54,976,902		75,851,377	181,675,343
Unspent Funds	11	1,066,322,414		-		1,066,322,414	276,777,185
TOTAL RECEIPTS		**1,389,706,578**	**1,804,178,920**	1,773,926,051		**3,193,885,498**	**6,063,127,252**

PAYMENTS							
Compensation of Employees	**12**	772,498,248	579,420,737	406,353,165		1,351,918,985	2,221,097,999
Use of goods and services	**13**	152,359,653	162,115,540	335,352,937		314,475,193	919,312,423
Interest payments	**14**	-	-			-	-
Subsidies	**15**	-	-			-	-
Transfers to Other Government Entities	**16**	207,817,200	221,045,890	270,149,462		428,863,090	1,005,075,514
Other grants and transfers	**17**	10,065,000	177,466,520	15,415,266		187,531,520	114,509,735
Social Security Benefits	**18**	24,000,000	-			24,000,000	3,301,250
Acquisition of Assets	**19**	114,904,976	242,012,733	308,772,741		356,917,709	690,236,893
Finance Costs	**20**	-	-			-	382,497
Repayment of principal on Domestic and Foreign borrowing	**21**	-	-			-	-
Other Payments	**22**	41,420,000	-	10,416,273		41,420,000	28,000,000
TOTAL PAYMENTS		**1,323,065,077**	**1,382,061,421**	1,346,459,844		**2,705,126,497**	**4,981,916,311**
SURPLUS/DEFICIT		**66,641,502**	**422,117,499**	427,466,844		**488,759,001**	**1,081,210,941**

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

Chief Officer – Finance
CPA DAVID KIKWAI

Head of Treasury - Accounting

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

VI. STATEMENT OF FINANCIAL ASSETS

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017/2018
FINANCIAL ASSETS		**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Cash and Cash Equivalents						
Bank Balances	23A	79,112,561	504,931,596	932,397,803		1,080,164,245
Cash Balances	23B	1,035				1,763
Total Cash and cash equivalents		**79,113,596**	**504,931,596**	**932,397,803**		**1,080,166,008**
Accounts receivables – Outstanding Imprests	24	3,700,500	-			2,329,000
TOTAL FINANCIAL ASSETS		**82,814,096**	**504,931,596**	**932,397,803**		**1,082,495,008**
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	-				-
NET FINANCIAL ASSETS		**82,814,096**	**504,931,596**	**932,397,803**		**1,082,495,008**
REPRESENTED BY						
Fund balance b/fwd	26	16,172,594	82,814,096	504,931,596		1,284,067
Surplus/Defict for the year		66,641,502	422,117,499	427,466,207		1,081,210,941
NET FINANCIAL POSITION		**82,814,096**	**504,931,596**	**932,397,803**		**1,082,495,008**

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

Chief Officer – Finance
CPA DAVID KIKWAI

Head of Treasury - Accounting

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

VII. STATEMENT OF CASHFLOW

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Equitable Share (Exchequer releases)	1	296,730,000	1,542,996,000	1,632,015,000		5,254,800,000
Transfers from National Government Entities	2	0	168,334,800	0		101,262,547
Proceeds from Foreign Grants / Development Partners	3	0	43,650,907	8,807,724		48,065,933
Conditional Additional Allocation to County Governments	7	0	0	0		0
Conditional Allocation to Level 5 Hospitals	8	0	0	0		0
Fuel Levy allocation	9	0	0	78,126,425		200,546,244
County Own Generated Revenues	10	26,654,164	49,197,213	54,976,902		181,675,343
Unspent Funds	11	1,066,322,414	0	0		276,777,185
Payments for operating expenses						
Compensation of Employees	12	(772,498,248)	(579,420,737)	(406,353,165)		(2,221,097,999)
Use of goods and services	13	(152,359,653)	(162,115,540)	(335,352,937)		(919,312,423)
Interest payments	14	0	0	0		0
Subsidies	15	0	0	0		0
Transfers to Other Government Entities	16	(207,817,200)	(221,045,890)	(270,149,462)		(1,005,075,514)
Other grants and transfers	17	(10,065,000)	(177,466,520)	(15,415,266)		(114,509,735)
Social Security Benefits	18	(24,000,000)	0	0		(3,301,250)
Finance Costs, including Loan Interest	20	0	0	0		(382,497)
Other Payments	22	(41,420,000)	0	(10,416,273)		(28,000,000)
Adjusted for:						
Adjustments during the year		-1,371,500	3,700,500	0		-2,329,000

Net cash flows from operating activities		**180,174,978**	**667,830,733**	**736,238948**		**1,769,118,835**
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	-		0		-
Acquisition of Assets	19	-114,904,976	-242,012,733	-308,772,741		-690,236,893
Net cash flows from investing activities		**-114,904,976**	**-242,012,733**	-308,772,741		**-690,236,893**
CASHFLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	4	-				-
Proceeds from Foreign Borrowings	5	-				-
Repayment of principal on Domestic and Foreign borrowing	21	-				-
Net cash flow from financing activities		-				-
NET INCREASE IN CASH AND CASH EQUIVALENT		65,270,002	425,817,999	**427,466,207**		1,078,881,941
Cash and cash equivalent at BEGINNING of the quarter		13,843,594	79,113,596	**504,931,596**		1,284,067
Cash and cash equivalent at END of the quarter		79,113,596	504,931,596	**932,397,803**		1,080,166,008
As per statement of assets		79,113,596	504,931,596	**932,397,803**		1,080,166,008

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

Chief Officer – Finance
CPA DAVID KIKWAI

Head of Treasury - Accounting

NTY GOVERNMENT OF BOMET
CHIEF FINANCE OFFICER
29 APR 2019
Box 19-20400
BOMET, KENYA

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Equitable Share (Exchequer releases)	5,934,600,000	-	5,934,600,000	1,632.015,000	4,302,585,000	28%
Transfers from National Government Entities	208,334,800	1,200,000	209,534,800	0	209,534,800	0%
Proceeds from Foreign Grants/Development Partners	221,023,081	20,485,395	241,508,476	8,807,724	232,700,752	4%
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	-	309,476,549	-	309,476,549	0%
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	0%
Fuel Levy Allocation	156,252,849	183,367,210	339,620,059	78,126,425	261,493,634	23%
County Own Generated Revenues	210,221,723	34,778,277	245,000,000	54,976,902	190,023,098	22%
Unspent Funds	329,888,183	734,339,157	1,064,227,340	-	1,064,227,340	0%
TOTAL	**7,369,797,185**	974,170,040	**8,343,967,225**	**1,773,926,051**	**6,570,041,174**	**21%**
PAYMENTS						
Compensation of Employees	2,011,519,884	494,001,960	2,505,521,844	1,758,272,149	747,249,695	70%
Use of goods and services	1,340,891,254	12,000,000	1,352,891,254	649,828,131	703,163,124	48%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government	796,764,397	451,585,000	1,248,349,397	699,012,552	549,336,845	56%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
Entities						
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	24,000,000	40,050,000	37%
Acquisition of Assets	2,488,309,760	130,090,870	2,618,400,630	665,590,450	1,952,710,180	25%
Finance Costs	2,756,890	-	2,756,890	-	2,756,890	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	41,420,000	80,000,000	121,420,000	51,836,273	69,583,727	43%
TOTAL	**6,954,872,185**	**1,205,727,830**	**8,160,600,015**	**4,051,586,341**	**4,109,013,674**	**50%**

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

(a) XX
(b) XXX

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 - Finance
CPA DAVID KIKWAI

Head of Treasury - Accounting

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	3,120,982,735	339,620,06 0	3,460,602,795	1,132,550,910	2,328,051,885	33%
Transfers from National Government Entities	208,334,800	1,200,000	209,534,800	-	209,534,800	0%
Proceeds from Foreign Grants/Development Partners	221,023,081	(96,514,605)	124,508,476	8,807,724	115,700,752	7%
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	-	309,476,549	-	309,476,549	0%
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	0%
Fuel Levy Allocation	-	-	-	-	-	0%
County Own Generated Revenues	210,221,723	34,778,277	245,000,000	54,976,902	190,023,098	22%
Unspent Funds	329,888,183	548,934,804	878,822,987	-	878,822,987	0%
TOTAL	**4,399,927,071**	**828,018,536**	**5,227,945,607**	**1,196,335,536**	**4,031,610,071**	**23%**
PAYMENTS					-	
Compensation of Employees	2,011,519,884	494,001,960	2,505,521,844	1,758,272,149	747,249,695	70%
Use of goods and services	1,173,290,265	(78,717,628)	1,094,572,637	486,316,357	608,256,280	44%
Interest payments	-	-	-	-	-	0%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Entities	581,839,397	389,989,145	971,828,542	544,174,853	427,653,689	56%
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	24,000,000	40,050,000	37%
Acquisition of Assets	211,965,635	97,000,000	308,965,635	78,550,039	230,415,596	25%
Finance Costs	2,756,890	-	2,756,890	-	2,756,890	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	31,420,000	-	110,420,000	69,212,569	41,207,431	63%
TOTAL	**4,286,002,071**	**940,323,477**	**5,305,325,548**	3,163,472,753	**(3,053,052,753)**	**60%**

[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 - Finance
CPA DAVID KIKWAI

Head of Treasury – Accounting

IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	2,813,617,265	(339,620,060)	2,473,997,205	432,777,210	2,041,219,995	17%
Transfers from National Government Entities	-	-	-	-	-	0%
Proceeds from Foreign Grants/Development Partners	117,000,000	-	117,000,000	-	117,000,000	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Conditional Additional Allocations to County Governments	-	-	-	-	-	0%
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	0%
Fuel Levy Allocation	156,252,849	183,367,210	339,620,059	78,126,425	261,493,634	23%
County Own Generated Revenues	-	-	-	-	-	0%
Unspent Funds	-	-	-	-	-	0%
TOTAL	**3,086,870,114**	**29,151,504**	**3,116,021,618**	**510,903,635**	**2,605,117,983**	**16%**
PAYMENTS					-	

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	167,600,989	90,717,628	258,318,617	114,770,428	143,548,189	44%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Entities	214,925,000	61,595,855	276,520,855	154,837,699	121,683,156	56%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	2,276,344,125	-	2,309,434,995	587,140,411	1,722,294,584	25%
Finance Costs	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	11,000,000	-	11,000,000	6,894,931	4,105,069	0%
TOTAL	**2,669,870,114**	**152,313,483**	**2,855,274,467**	**863,643,469**	1,991,630,996	**30%**

[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:

CPA DAVID KIKWAI ___________________ ___________________

Chief Officer - Finance | Head of Treasury - Accounting

X. 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 Development	7,000,000	12,000,000	5,183,129	24,183,128.50	5,496,871.50
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	12,000,000	10,000,000	0	22,000,000.00	9,474,746.20

Service (Furnishing & Renovations)					
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 Planning and Investment	20,725,417	20,725,417	0	41,450,834.00	20,725,417.00
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 urban support 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 Social Protection Services	40,550,019.00	23,704,779.00	299,600.00	64,554,398.00	23,405,179.00
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	23,000,000.00	18,500,000.00	-	41,500,000.00	18,500,000.00

LIBRARY SERVICES					
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 facilities and equipment services	7,000,000.00	7,000,000.00	2,754,800.00	16,754,800.00	4,245,200.00
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 services)	117,662,193.75	79,660,449.75	7,459,987.00	204,782,630.50	69,777,642.75
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	51,596,379.00	167,159,380.00	2,651,335.00	221,407,094.00	163,832,313.10

Management					
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 Veterinary Services	73,200,000.00	76,414,999.00	1,390,966.50	151,005,965.50	70,411,877.20
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
GRAND TOTAL	6,476,247,788.05	7,365,450,617.07	1,183,372,772.15	15,025,071,177.27	3,763,907,935.17

XI. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Interest Received	-	-			-	-
Profits and Dividends	922,445	9,322,620	1,812,570		**12,057,635**	20,426,791
Rents	624,718	255,264	154,397		**1,034,379**	1,940,170
Other Property Income	6,018	-	20,324,514		**20,330,532**	30,537,717
Sales of Market Establishments	-				-	-
Receipts from Administrative Fees and Charges	-				-	-
Receipts from Administrative Fees and Charges - Collected as AIA	3,347,680	668,788	1,035,215		**5,051,683**	5,076,409
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	4,985,244	3,429,661	17,153,968		**25,568,873**	36,207,931
Poll Rates	-				-	-
Plot Rents	1,045,099	234,833	582,410		**1,862,342**	4,681,867
Other Local Levies	939,935	729	142,290		**1,082,954**	1,136,524
Administrative Service Fees	-				-	-
Various Fees	-				-	-
Natural Resources Exploitation	-				-	-
Lease/Rental of Infrastructure Assets	-				-	-
Other miscellaneous revenues	-				-	-
Insurance claims recovery	-				-	-
Transfers from reserve funds	-				-	-
Donations	-				-	-
Fund raising events	-				-	-
Other revenues from financial assets loans	-				-	-

Market/Trade Centre fees	1,273,545	1,398,222	958,581		**3,630,348**	3,927,640
Vehicle Parking Fees	2,492,773	3,797,851	2,257,155		**8,547,779**	8,236,140
Housing	-				-	-
Social Premise Use Charges	-				-	-
School Fees	-				-	-
Other Education Related Fees	-				-	-
Other Education Revenues	-				-	-
Public Health Services	735,941	904,840	550,712		**2,191,494**	2,506,200
Public Health Facilities Operations	9,543,092	25,255,065	9,395,665		**44,193,822**	64,300,097
Environment and Conservancy Administration	-				-	-
Slaughter Houses Administration	578,684	758,385	456,795		**1,793,864**	2,230,030
Water Supply Administration	-				-	-
Sewerage Administration	-				-	-
Other Health and Sanitation Revenues	-				-	-
Technical Service Fees	-				-	-
External Service Fees	-				-	-
Fines Penalties and Forfeitures	158,993	209,385				

			152,629		**521,006**	467,827
Receipts from Voluntary transfers other than grants	-				-	-
Other Receipts Not Classified Elsewhere	-	2,961,569	-		**2,961,569**	-
TOTAL	**26,654,164**	**49,197,213**	**54,976,902**	-	**130,828,279**	**181,675,343**

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

____
Chief Officer – Finance

____
Head of Treasury - Accounting

XII. NOTES TO THE FINANCIAL STATEMENTS
I. EQUITABLE SHARE (EXCHQUER RELEASES)

	2018/19	Comparative amount 2017/2018
Total Exchequer Releases for quarter 1	296,730,000	735,672,000
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
Total Exchequer Releases for quarter 4		1,707,810,000
Cumulative Amount	**1,839,726,000**	**5,254,800,000**

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Transfers from Central government entities						
Transfer from Ministry of Health						-
Leasing of medical equipment						-
Free maternity healthcare						-
Financing for level 5 hospitals						14,191,766.00
Abolishment of user fees in health centers and dispensaries						
Doctors, Nurses, Clinical Officers and Other Health Staff Allowances						41,921,669.00
KDSP						

						45,149,112.00
Conditional Allocation for polytechnics						
Conditional Allocation to County Emergency Fund						-
Rehabilitation of class C roads						-
Road maintenance fuel levy fund						-
Kenya Urban Support Programme (KUSP)		168,334,800.00			168,334,800.00	
TOTAL	-	**168,334,800**	-	-	**168,334,800**	**101,262,547**

**Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7.*

3. PROCEEDS FROM FOREIGN GRANTS

Name of Donor	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)						
Grants Received from Multilateral Donors (International Organizations)						
DANIDA						
Health Sector Programme Support (HSPS)						13,589,799
Health Sector Support Project (HSSP)						-
World Bank						
Universal Health Care		7,809,340	1,349,449		7,809,340	34,476,134
National Urban Transport Improvement Project (NUTRIP)						-
ASDSP			7,458,275			
Kenya climate smart (IDA)		35,841,567			35,841,567	
TOTAL	0.00	43,650,907	8,807,724	0.00	43,650,907	**48,065,933**

Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Borrowing within General Government	-	-	-	-	-	
Borrowing from Monetary Authorities (Central Bank)	-	-	-	-	-	
Other Domestic Depository Corporations (Commercial Banks)	-					-
Borrowing from Other Domestic Financial Institutions	-					
Borrowing from Other Domestic Creditors	-		-	-	-	
Domestic Currency and Domestic Deposits	-		-	-	-	
Total	-	-	-	-	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
Total	-	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings	-	-	-	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment						
Receipts from the Sale Plant Machinery and Equipment						
Receipts from Sale of Certified Seeds and Breeding Stock						
Receipts from the Sale of Strategic Reserves Stocks						
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-	-	-	
Disposal and Sales of Non-Produced Assets	-	-	-	-	-	
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Total	-	-	-	-	-	-

7. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs

Loans and Grants Supplementary						
Conditional Allocations for Free Maternal Healthcare Allocation					-	
Conditional Allocations for Compensation for User Fees Foregone					-	
Conditional Allocation for Leasing of Medical Equipment					-	
KDSP						-
Conditional Allocation for polytechnics						-
Conditional Allocation to County Emergency Fund						
Total	-	-				-

Use this Note to record conditional transfers from National Government entities.Non-conditional transfers are to be recorded in Note 2.

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8. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

Level 5 Hospital	Allocation	Allocation	Allocation	Allocation	Cumulative amount	Comparative amount 2017/2018
	Q1	Q2	Q3	Q4		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
					-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

9. FUEL LEVY ALLOCATION

	Allocation	Allocation	Allocation	Allocation	Cumulative amount	Comparative amount 2017/2018
	Q1	Q2	Q3	Q4		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Road maintenance fuel levy fund			78,126,425		**78,126,425**	200,546,244
Total			**78,126,425**		**78,126,425**	**200,546,244**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. SUMMARY OF COUNTY OWN GENERATED REVENUES

	Q1	Q2	**Q3**	Q4	**Cumulative amount**	**Comparative amount 2017/2018**
	Kshs	Kshs	**Kshs**	Kshs	**Kshs**	**Kshs**
RECEIPTS						
Interest Received	-				-	-
Profits and Dividends	922,445	9,322,620	1,812,570		**12,057,635**	20,426,791
Rents	624,718	255,264	154,397		**1,034,379**	1,940,170
Other Property Income	6,018	-	20,324,514		**20,330,532**	30,537,717
Sales of Market Establishments	-				-	-
Receipts from Administrative Fees and Charges	-				-	-
Receipts from Administrative Fees and Charges - Collected as AIA	3,347,680	668,788	1,035,215		**5,051,683**	5,076,409
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	4,985,244	3,429,661	17,153,968		**25,568,873**	36,207,931
Poll Rates	-				-	-
Plot Rents	1,045,099	234,833	582,410		**1,862,342**	4,681,867
Other Local Levies	939,935	729	142,290		**1,082,954**	1,136,524
Administrative Service Fees	-				-	-
Various Fees	-				-	-
Natural Resources Exploitation	-				-	-
Lease/Rental of Infrastructure Assets	-				-	-
Other miscellaneous revenues	-				-	-
Insurance claims recovery	-				-	-
Transfers from reserve funds	-				-	-
Donations	-					

					-	-
Fund raising events	-				-	-
Other revenues from financial assets loans	-				-	-
Market/Trade Centre fees	1,273,545	1,398,222	958,581		**3,630,348**	3,927,640
Vehicle Parking Fees	2,492,773	3,797,851	2,257,155		**8,547,779**	8,236,140
Housing	-				-	-
Social Premise Use Charges	-				-	-
School Fees	-				-	-
Other Education Related Fees	-				-	-
Other Education Revenues	-				-	-
Public Health Services	735,941	904,840	550,712		**2,191,494**	2,506,200
Public Health Facilities Operations	9,543,092	25,255,065	9,395,665		**44,193,822**	64,300,097
Environment and Conservancy Administration	-				-	-
Slaughter Houses Administration	578,684	758,385	456,795		**1,793,864**	2,230,030
Water Supply Administration	-				-	-
Sewerage Administration	-				-	-
Other Health and Sanitation Revenues	-				-	-

Technical Service Fees	-				-	-
External Service Fees	-				-	-
Fines Penalties and Forfeitures	158,993	209,385	152,629		**521,006**	467,827
Receipts from Voluntary transfers other than grants	-				-	-
Other Receipts Not Classified Elsewhere	-	2,961,569	-		**2,961,569**	-
TOTAL	**26,654,164**	**49,197,213**	**54,976,902**	-	**130,828,279**	**181,675,343**

11. REFUNDS TO CRF ACCOUNT

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	1,066,322,414	-	-	-	1,066,322,414	276,777,185
Total	**1,066,322,414**	-	-	-	**1,066,322,414**	**276,777,185**

12. COMPENSATION OF EMPLOYEES

	Q1	Q2	**Q3**	**Q4**	**Cumulative amount**	**Comparative amount 2017/2018**
	Kshs	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Basic salaries of permanent employees	544,869,889	408,655,636	247,473,911		1,200,999,436	**1,304,752,459.85**
Basic wages of temporary employees	8,106,621	7,776,984	5,007,33		20,890,937	32,073,852

		-	2			
Personal allowances paid as part of salary	197,310,779	144,953,740	139,688,337		481,952,855	848,442,230
Personal allowances paid as reimbursements					-	12,778,065
Personal allowances provided in kind					-	-
Pension and other social security contributions	22,210,958	18,034,377	14,183,585		54,428,920	17,979,191
Compulsory national social security schemes					-	5,072,200
Compulsory national health insurance schemes					-	-
Social benefit schemes outside government					-	-
Other personnel payments					-	-
Total	**772,498,248**	**579,420,737**	**406,353,165**		**1,758,272,149**	**2,221,097,999**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. USE OF GOODS AND SERVICES

	Q1	Q2	**Q3**	**Q4**	**Cumulative amount**	**Comparative amount 2017/2018**
	Kshs	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Utilities, supplies and services	4,799,530	5,218,623	10,890,832		20,908,985	17,185,307.15

Communication, supplies and services	382,800	1,126,343	1,575,960		3,085,103	5,582,699.00
Domestic travel and subsistence	20,481,978	45,776,385	67,266,083		133,524,446	110,080,127.17
Foreign travel and subsistence	6,184,000	4,165,725	18,030,978		28,380,703	26,264,110.00
Printing, advertising and information supplies & services	6,245,252	32,689,380 -	10,890,832		49,825,464	94,968,105.15
Rentals of produced assets	19,424,690	60,000	14,467,116		33,951,806	74,455,222.30
Training expenses	604,250	8,006,842	13,148,227		21,759,319	73,475,047.00
Hospitality supplies and services	3,738,495	11,300,580	23,817,980		38,857,055	23,262,050.00
Insurance costs	-	1,757,577	428,076		2,185,653	15,408,357.00
Specialized materials and services	31,120,912	23,272,583	67,864,467		122,257,962	186,971,783.20
Office and general supplies and services	383,500	3,253,289	3,523,840		7,160,629	46,042,581.00
Other operating expenses	37,838,400	11,339,738	80,663,033		129,841,171	52,198,100.00
Routine maintenance – vehicles and other transport equipment	2,832,990	7,137,051	12,917,7		22,887,834	145,703,210.30

			93			
Routine maintenance – other assets	4,756,100	1,882,023	4,247,720		10,885,843	42,282,492.15
Fuel and Lubricants	13,566,756	5,129,402	5,620,000		24,316,158	5,433,231.40
Total	**152,359,653**	**162,115,540**	**335,352,937**		**649,828,131**	**919,312,423**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. INTEREST PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-	-	-	-
Interest Payments on Domestic Borrowing					-	-
Interest on Borrowing From Other Government Units					-	-
Interest Payments on Guaranteed Debt Taken over by Govt					-	-

Other interest payments	-	-	-	-	-	-
Total	-	-	-	-	-	-

15. SUBSIDIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations						
See list attached						
Nyumbani Sugar Company					-	-
Subsidies to Private Enterprises						
See list attached						
Vijana Fisheries Ltd					-	-
TOTAL	-	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	**Q3**	**Q4**	**Cumulative amount**	**Comparative amount 2017/2018**
	Kshs	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Support to Bomet Water Company (Grants)	16,600,000	15,400,000	26,100,000		58,100,000	88,000,000
County Assembly	157,500,000	147,900,000	174,033,000		479,433,000	645,882,000
Cooperative Societies (Wards)	1,750,000	3,237,500	27,947,287		32,934,787	36,556,200
Cash transfer for health facilities	31,967,200	54,508,390	42,069,175		128,544,765	201,637,314
Transfers to Tea farm (Embomos)					-	-
Transfers to hospital and medical funds (KEMSA)		-			-	-
Other Current Transfers-OVCs,Vulnerable groups					-	-
BIDP					-	33,000,000
Other capital grants and transfers					-	-
(insert name of budget agency)					-	-
					-	-
TOTAL	**207,817,200**	**221,045,890**	**270,149,462**		**699,012,552**	**1,005,075,514**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER GRANTS AND TRANSFERS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	10,065,000	9,466,520	10,401,018		29,932,538	43,375,383
Emergency relief and refugee assistance			1,240,000		1,240,000	-
Subsidies to small businesses, cooperatives, and self employed					-	-
Other current transfers, grants			3,774,248		3,774,248	71,134,352
Kenya urban support Programme		168,000,000			168,000,000	-
					-	
Total	**10,065,000**	**177,466,520**	**15,415,266**		**202,946,786**	**114,509,735**

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits					-	
Social security benefits in cash and in kind	24,000,000				24,000,000	3,301,250
Employer Social Benefits in cash and in kind					-	-
					-	
Total	**24,000,000**				**24,000,000**	**3,301,250**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19. ACQUISITION OF ASSETS

	Q1	Q2	**Q3**	**Q4**	**Cumulative amount**	**Comparative amount 2017/2018**
Non-Financial Assets	Kshs	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Purchase of Buildings	-				-	
Construction of Buildings	7,132,508	4,122,960	21,98 4,045		33,239,512	137,136,544
Refurbishment of Buildings			1,390 ,967		1,390,967	3,713,670
Construction of Roads	65,990,828	180,504,318	145,1 42,27		391,637,426	160,697,104

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
			9			
Construction and Civil Works	9,086,649	42,942,256	12,607,735		64,636,640	218,724,671
Overhaul and Refurbishment of Construction and Civil Works			80,590,172		80,590,172	7,250,226
Purchase of Vehicles and Other Transport Equipment	15,000,000	-	30,100,000		45,100,000	10,000,000
Overhaul of Vehicles and Other Transport Equipment					-	-
Purchase of Household Furniture and Institutional Equipment					-	-
Purchase of Office Furniture and General Equipment	3,668,500	7,377,720	716,575		11,762,795	20,314,036
Purchase of ICT Equipment, Software and Other ICT Assets	9,086,649	343,750	1,306,500		10,736,899	22,589,787
Purchase of Specialised Plant, Equipment and Machinery	1,939,842	6,721,729	6,635,915		15,297,486	82,019,067
Rehabilitation and Renovation of Plant, Machinery and Equip.					-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals			2,980,425		2,980,425	1,765,722
Research, Studies, Project Preparation, Design & Supervision			5,183		5,183,129	187,534

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
			,129			
Rehabilitation of Civil Works					-	-
Acquisition of Strategic Stocks and commodities		-			-	2,147,908
Acquisition of Land			135,000		135,000	7,241,051
Acquisition of Intangible Assets	3,000,000				3,000,000	16,449,574
Financial Assets					-	
Domestic Public Non-Financial Enterprises					-	-
Domestic lending and on-lending					-	-
Domestic Public Financial Institutions					-	-
Foreign financial Institutions operating Abroad					-	-
Other Foreign Enterprises					-	
Foreign Payables - From Previous Years					-	
Foreign Payables - From Previous Years					-	-
Total	**114,904,976**	**242,012,733**	**308,772,741**		**665,690,450**	**690,236,893**

20. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	-				-	382,497
Exchange Rate Losses					-	-
Other Finance Costs					-	-
					-	
Total	-				-	**382,497**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic						-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-	-
Total	-	-	-	-	-	-

22. OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves					-	
Civil Contingency Reserves					-	-
Capital Transfers to Non-Financial Public Enterprises					-	-
Capital Transfer to Public Financial Institutions and Enterprises					-	-
Capital Transfer to Private Non-Financial Enterprises					-	-
Other expenses	41,420,000		10,416,27 3		51,836,273	28,000,000
Domestic Accounts					-	

Total	**41,420,000**		**10,416,27 3**		**51,836,273**	**28,000,000**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22A BANK ACCOUNTS

	Indicated whether recurrent or development	Amount Q1	Amount Q2	**Amoun t Q3**	**Amount Q4**	**Comparative amount 2017/2018**
Name of Bank, Account No. & Currency		Kshs	Kshs	**Kshs**	**Kshs**	**Kshs**
Central Bank of Kenya,Recurrent Account no.1000171049	Recurrent	14,995.05 -	7,413,344.90	207,24 4,936.5 0		-
Central Bank of Kenya,Development Account no.1000170964	Development	12,926,582.75	80,279,736.75	65,277, 868.45		-
Central Bank of Kenya,Revenue Account no.1000171545	Revennue	1,471,395.25	211,227,782	293,44 7,098.8 5		1,066,322,414.00
Central Bank of Kenya,Fuel levy Account no.1000268379		-	19,302,909.70	108,49 5,407.0 0		-
Central Bank of Kenya,Universal Health Care Account no.1000335769		15,521,071.00	14,702,418.00	16,010, 867.00		-
Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758			168,000,000.00	168,00 0,000.0 0		
Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919				46,841, 567.00		

Central Bank of Kenya, Bomet County AGRI SE DEV SU PR II Account no.1000368907				7,458,2 75.00		
Central Bank of Kenya,Bomet county vilage politechnic Account no.1000367997				3,649,1 12.00		
Co-operative Bank Imprest Account no. 01141356757900		45,149,112	445,640	302,33 8.08		6,366,812.00
Kenya Commercial Bank Account no. 1173490019		1,374,391				
KONOIN SUB-COUNTY STANDING IMPREST-1150773111						
Longisa Hospital						
LONGISA COUNTY HOSPITAL DEVELOPMENT ACCOUNT -100109048400						79,731
social services standing imprest account-1157999689						
Bomet county safety net						
COUNTY ASSEMBLY-1220264453628						
BOMET WATER AND IRRIGATION DEPARTMENT-1220262711083						
Health and sanitation Standing imprest						
Bomet County Assembly-Equity ac no 1220261153628						
KCB Bank Bomet County Revenue Collection Account- 1143078756			829,486	15,540, 235.00		1,145,290
Trans National Bank Bomet County Imprest Account ac no 172413001						-
Equity imprest account 1220276190741			75,265	128,54 4.60		2,249

KDSP Account Family bank		2,655,014	2,655,014	1,553		6,247,749.00
Total		**79,112,561.05**	**504,931,595.89**	**932,39 7,802.5 2**	**-**	**1,080,164,245.00**

22B CASH IN HAND

	Q1	Q2	Q3	Q4	Cumulati ve	Comparative 2017/18
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,035					1,763
Cash in Hand – Held in foreign currency						
Total	**1,035**	**0**	**0**	**0**	**0**	**1,763**

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Cumulative
	Kshs	Kshs	Kshs	Kshs	Kshs
County treasury					-
Location 2					-
Location 3					-
Total	**0**				-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

23 ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative 2016/18

	Kshs	Kshs	Kshs	Kshs	
Government Imprests	3,700,500				2,329,000
Clearance Accounts					
Staff Advances					
Other Advances					
Total	**3,700,500**	**0**	**0**	**0**	**2,329,000**

**See Annex 6 for a detailed analysis of the outstanding imprests.*

24 ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Cumulative	Comparative 2017/18
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions						
Total	-	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

25 FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Cumulative	Comparative 2017/18
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	13,841,831	79,112,561	504,931,596			1,284,067
Cash in hand	1,763	1,035				
Total cash and cash equivalent	**13,843,594**	**79,113,596**	**504,931,596**			
Accounts Receivables	2,329,000	3,700,500				
Accounts Payables						
Total financial assets	**16,172,594**	**82,814,096**	**504,931,596**	**-**	**-**	**1,284,067**

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

Supplier of Goods or Services	**Q1**	**Q2**	**Q3**	**Q4**	**Cumulative Amount**	**Comparative period 2018**
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings						
Cooling plant					6,748,627	
Ecd Construction					15,560,102	
Public Library					3,200,000	
Sub-Total					**25,508,729**	
Construction of civil works						
Repair Road ##					8,571,350	
Construction of Bridges ##, ## ## & ##						
Reinforcement of Dams on Rivers ## & ##					11,514,534	

Sub-Total					**20,085,884**	
Supply of goods						
Office Supplies					186,593,429	
Fuel for Fire Machines						
Laser and Thermal Printers						
Sub-Total					**186,593,429**	
Supply of services						
Periodic Computer Maintenance Services						
Advertisements and legal services					61,240,303	
Consultancy Services for County Resources Mobilization						
Sub-Total					**61,240,303**	
Grand Total	-	-	-	-	**293,428,345**	**286,261,927**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26.2: PENDING PAYABLES (See Annex 6)

	Q1	Q2	Q3	Q4
	Kshs	Kshs	Kshs	Kshs

26.3: OTHER PENDING PAYABLES (See Annex 7)

	Q1	Q2	Q3	Q4	Comparative Period 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities					
Amounts due to County Government entities					
Amounts due to third parties					
Total					

ANNEX 1 – DETAILED ANALYSIS OF COUNTY OWN GENERATED REVENUE

Check attached

ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs -	Kshs	Kshs

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land		-	-	5,700,000,000.00
Buildings and structures				2,300,000,000.00
Computer and Accessories				46,089,299.00
Furniture and Loose Assets				481,995,000.00
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				

Asset class	Q1	Q2	Q3	Q4
Heritage and cultural assets				
Intangible assets				
Total				**8,528,084,299**

ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	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 6 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Origina l Amount	Date Payable Contracted	Amount Paid To-Date	Outstandin g Balance 2014	Outstandin g Balance 2013	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 7 - ANALYSIS OF OTHER PENDING PAYABLES

Name	**Brief Transaction Description**	**Original Amount**	**Date Payable Contracted**	**Amount Paid To-Date**	**Outstanding Balance 2014**	**Outstanding Balance 2013**	**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 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT

1) *Bomet Water Company*
2)