

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET
DEPARTMENT OF FINANCE & ECONOMIC PLANNING

Email: info@bomet.go.ke

Office of the CO - Finance
P.O Box 19-20400
BOMET, KENYA
July 28TH, 2020

CGB/TRE/22/5 (43)

The Clerk,
Bomet County Assembly,
P.O Box 590-20400,
BOMET



Dear Sir,

**RE: FOURTH QUARTER CONSOLIDATED FINANCIAL
STATEMENTS AND REPORTS FY 2019/2020**

The above subject matter refers;

Please find the attached copies of Bomet County fourth quarter Financial Statements for the Financial Year 2019/2020 for your action.

Thank you.

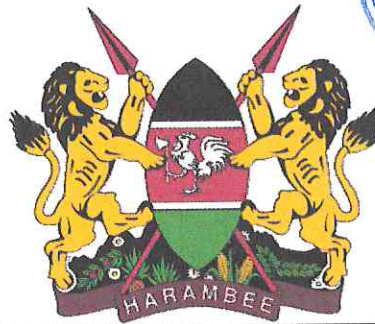
Yours faithfully,

Milca Chepkoech
Ag. Chief Officer - Finance
COUNTY GOVERNMENT OF BOMET



Copy to: - National Treasury
- Controller of Budget
- Commission on Revenue Allocation





COUNTY GOVERNMENT OF BOMET

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL QUARTER ENDED
JUNE 30TH 2020

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

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

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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:

	Name	Designation	Date of holding office
1.	H.E. Dr Hillary Barchok	Governor	8 th August 2019
2.	Hon .Shadrack Rotich	Deputy Governor	18 th December 2019
3.	Hon. Patrick Maritim	CECM- Administration, ICT And Public Service	6 TH December 2019
4.	Hon. Andrew Sigei	CECM- Finance & Economic Planning	21 st August 2019
5.	Hon. Juliana Yegon	CECM- Education & Vocation Training	21 st August 2019
6.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	21 st August 2019
7.	Hon. Julie Chepkuto	CECM-Trade, Energy, Tourism and Industry	21 st August 2019

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	Name	Designation	Date of holding office
8.	Eng. Joseph Kiprono Terer	CECM-Roads, public works and Transport	16 th October 2019
9.	Dr. Joseph Kipchumba Toweett	CECM- Agriculture Cooperatives and Marketing	16 th October 2019

(c) Fiduciary management

The key management personnel who held office during the quarter ended 30th June 2020 and who had direct fiduciary responsibility were:

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

(f) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the Quarter ended 30th June 2020 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

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(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

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KEY MANAGEMENT

The County Executive team during the quarter consisted of:

H.E. DR HILLARY KIPNGENO BARCHOK

GOVERNOR BOMET COUNTY

H.E. Dr Barchok the third Governor of Bomet County took the oath of office on August, 2019.

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

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

Before being a Governor, he served as the deputy Governor to the 2nd Governor; and senior lecturer and Dean of students at Chuka university as well as being an appointee of Retirement benefit authority (RBA) as a non-executive director.



H.E. SHADRACK ROTICH

The Deputy Governor holds a Bachelor of Commerce (B.COM) Degree from Punjab University, INDIA and Master of Business Administration (MBA) East and Southern Africa Management Institute (ESAMI) Arusha, Tanzania

THE DEPUTY GOVERNOR BOMET COUNTY

H.E David Shadrack Rotich was appointed as the third Deputy Governor of Bomet County and took the oath of office on 18th December 2019. He is currently acting CEC Member in the Department of Lands and Urban Planning.

Before his appointment he served as Bomet County Assembly Speaker and prior to it as Finance and Administration Manager, Association of County Governments of Kenya (ACGOK), previously ALGAK. He has a wealth of experience and knowledge in devolution issues having served in local government for sixteen years.



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HON. PATRICK MARITIM



CECM-ADMINISTRATION, ICT AND PUBLIC SERVICE

Mr. Patrick Maritim was appointed as CEC, Administration, ICT and public service on 6th December 2019.

Mr. Patrick Maritim is a teacher with 34 years' experience out of which he has served as a Principal for 17 years. Until his appointment, he was the Principal at Highway Secondary school. He holds a degree in Bachelor of Science in Education from Kenyatta University and Diploma in Education management from Kenya education Management Institution.

HON. ANDREW KIMUTAI SIGEI



CECM -FINANCE AND ECONOMIC PLANNING

Mr Andrew Kimutai Sigei was appointed as the CEC, Finance and Economic Planning on 28th August 2019.

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

Mr. Sigei holds a Bachelor's degree in Mathematics and Economics from University of Nairobi and master degree in Business management (Strategic management) from Kabianga University and he is pursuing PHD in strategic management.

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HON. JULIANA YEGON



CECM - EDUCATION & VOCATION TRAINING

Mrs Juliana Yegon was appointed as CEC, Education & vocational training on 28th August 2019.

Mrs. Yegon is a teacher with 21 years' experience out of which she has served as 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. DR. JOSEPH K. SITONIK



CECM - MEDICAL SERVICES & PUBLIC HEALTH

Dr Sitonik was appointed the CEC, Medical services & Public health on 28th August 2019.

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

**HON. JULIAH JEPCHIRCHIR
CHEPKUTO**



**CECM- TRADE, INVESTMENT,
INDUSTRY & ENERGY**

Juliah Jepchirchir Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 21st August 2019.

Mrs. Chepkuto is a teacher with 22 years' experience. Before her appointment she served a Board member Longisa County Referral Hospital Management Board. She holds a Bachelors' Degree in Education (Early Childhood Education)

HON. ENG. JOSEPH KIPRONO TERER



**CECM- ROADS, PUBLIC WORKS &
TRANSPORT**

Eng. Joseph Kiprono Terer was appointed as CECM Roads, Public Works & Transport on 16th October 2019.

Eng. Terer is an engineer by profession with 16 year experience. Until his appointment he was a Managing Director, Kericho Water & Sanitation.

He holds a Master degree in engineering.

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HON. DR. JOSEPH KIPCHUMBA TOWETT



CECM-AGRICULTURE, LIVESTOCK & COOPERATIVES.

Dr. Towett was appointed CECM, Agriculture Cooperatives And Marketing on 16th October, 2019.

Dr. Towett is a Clinician with 8 years' experience. He has worked as a clinician in several hospitals. Until his appointment he was a clinician and a consultant at Bayor Healer. He holds a Master's degree in Health Administration, and PhD in Health Sciences.

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2. COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Bomet financial statements for the quarter ended 30th June 2020. 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. The key local revenue sources for Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

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

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

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Financial Performance

a) Payments

Our expenditure for the quarter ended 30th June 2020 amounted to KShs **2,900,128,625.6**

b) Cash flows

In the quarter ended 30th June 2020, 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

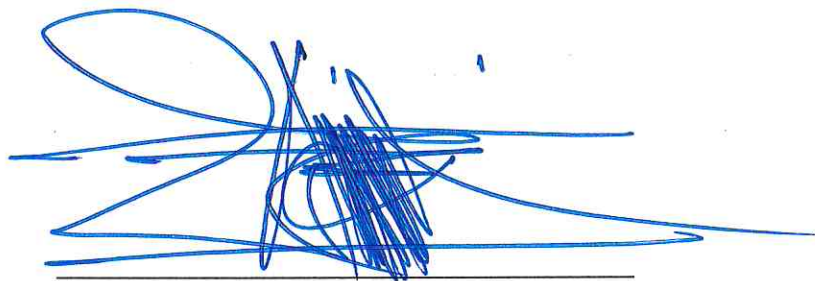
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Conclusion

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

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

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



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

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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 Serbai	Chairperson	Three Months
2	Hon.Jane C.Langat	Member	Three Months
3	Hon.Augustine Koske	Member	Three Months
4	Hon.Philip Korir	Member	Three Months
5	Hon.Davis Kipkirui	Member	Three Months
6	Hon.Clara Cherotich	Member	Three Months
7	Hon.Barchok Kipngetich	Member	Three Months

Table 1: Public accounts committee members

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Budget and Appropriations Committee

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

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

Table 2: Budget and appropriations committee members

Committee on Finance, ICT and Economic Planning

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

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

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

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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.

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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.

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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.

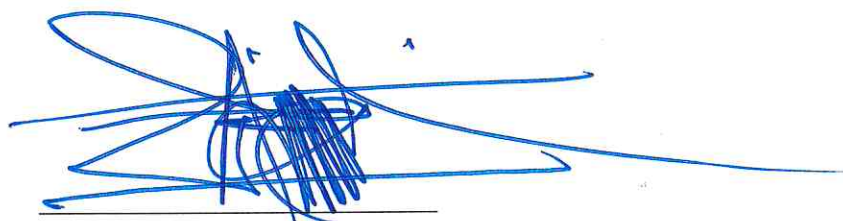
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government of Bomet as at end of quarter, 30th June 2020. 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 June 30th, 2020 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 28/07 2020.



CECM – Finance and Economic Planning
County Government of Bomet

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

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7. FINANCIAL STATEMENTS

a. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		KShs	KShs
RECEIPTS			
Exchequer releases	1	2,010,091,500	2,616,359,000
Proceeds from Domestic and Foreign Grants	2	163,380,356	172,299,241
Transfers from Other Government Entities	3	-	30,152,517
Proceeds from Domestic Borrowings	4	372,754,787	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
Fuel Levy allocation	9	-	-
County Own Generated Receipts	10	62,951,525	81,857,483
Returned CRF issues	11	-	704,094,419
TOTAL RECEIPTS		2,609,178,168	3,604,762,659
PAYMENTS			
Compensation of Employees	12	822,707,361	631,889,704
Use of goods and services	13	585,590,249	739,361,332
Interest Payment		-	-
Subsidies	14	-	-
Transfers to Other Government Entities	15	200,771,108	221,471,813
Other grants and transfers	16	114,660,680	203,512,173
Social Security Benefits	17	43,785,011	28,984,177
Acquisition of Assets	18	1,096,671,070	1,282,597,439
Finance Costs, including Loan Interest	19	19,560	47,792
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other payments	21	35,923,586	16,013,890
TOTAL PAYMENTS		2,900,128,625.6	3,123,878,320.5
SURPLUS/DEFICIT		-290,950,457	480,884,338

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 _____ 2020 and signed by:

Chief Officer
 Name: Milcah Rono



Head of Treasury Accounting
 Name: Kenneth Koech
 ICPAK Member Number: 9286

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

b. STATEMENT OF ASSETS AND LIABILITIES

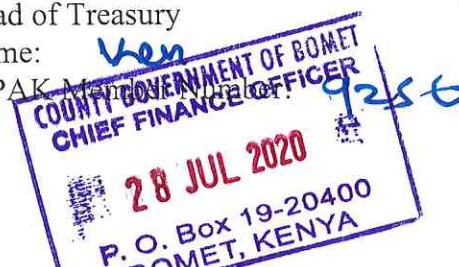
	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	262,209,629.69	1,259,569,889.81
Cash Balances	21B	-	-
Total Cash and cash equivalent		262,209,629.69	1,259,569,889.81
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		262,209,629.69	1,259,569,889.81
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	109,575,065.45 09	-
NET FINANCIAL ASSETS		152,634,564.24	1,259,569,889.81
REPRESENTED BY			
Fund balance b/fwd	24	443,585,021.48	932,635,929.27
Surplus/Deficit for the year	25	-290,950,457.30	480,884,338.24
NET FINANCIAL POSITION		152,634,564.18	1,413,520,267.51

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 _____ 2020 and signed by:

Chief Officer
 Name: *Milcah Rono*



Head of Treasury
 Name: *Ken*
 ICPAK, Mombasa



BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

c. STATEMENT OF CASHFLOWS

	Note	2019-2020	2018 – 2019
		KShs	KShs
Receipts from operating income			
Exchequer Releases	1	2,010,091,500	2,616,359,000
Proceeds from Domestic and Foreign Grants	2	163,380,356	172,299,241
Transfers from Other Government Entities	3	372,754,787	30,152,517
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
Fuel levy	9	-	-
County Own Generated Receipts	10	62,951,525	81,857,483
Return CRF issues	11	-	704,094,419
Payments for operating expenses		2,609,178,168	3,604,762,659
Compensation of Employees	12	822,707,361	631,889,704
Use of goods and services	13	585,590,249	739,361,332
Interest payments	14	19,560	-
Subsidies	15	-	-
Transfers to Other Government Units	16	200,771,108	221,471,813
Other grants and transfers	17	114,660,680	203,512,173
Social Security Benefits	18	43,785,011	28,984,177
Finance Costs, including Loan Interest	19	35,923,586	47,792
Other Payments	20		16,013,890
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		1,803,457,556	1,763,481,777
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	18	-1,096,671,070	-1,282,597,439
Net cash flows from Investing Activities		-1,096,671,070	-1,282,597,439
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		-181,375,392	480,884,338
Cash and cash equivalent at BEGINNING of the year	21	443,585,021	932,635,929
Cash and cash equivalent at END of the year	21	262,209,630	1,259,569,890

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

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 _____ 2020 and signed by:



Chief Officer

Name:

Milcah Rono





Head of Treasury

Name:

Kenneth Koech

ICPAK Member Number

9256



BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

d. SUMMARY STATEMENT OF APPROPRIATION: 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	Kshs
RECEIPTS						
Exchequer releases	5,507,100,000	-	5,507,100,000	5,033,489,400	473,610,600	91%
Proceeds from Domestic and Foreign Grants	555,870,099	-	390,346,183	48,183,356	342,162,827	12%
Transfers from Other Government Entities	-	-	115,000,000	115,197,000	-197,000	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	48,183,356	342,162,827	12%
Conditional Additional Allocations to County Governments	206,503,250	-	408,418,469	401,612,155	6,806,314	98%
Conditional Allocation to Level 5 Hospitals		-	-	94,000,000	215,476,549	70%
Fuel Levy Allocation	156,322,688	-	183,640,826	156,322,688	27,318,138	85%
County Own Generated Revenues	275,922,277	-	200,922,277	205,656,082	-4,733,805	102%
Unspent Funds	385,900,000	-	707,271,403	708,320,051	-1,048,648	100%
TOTAL	7,087,618,314	-	7,512,699,158	6,668,780,732	843,918,426	89%
PAYMENTS						
Compensation of Employees	2,452,355,525	-	2,721,555,525	2,643,092,842	78,462,683	97%
Use of goods and services	1,610,673,083	-	1,810,673,083	1,408,439,253	402,233,830	78%
Subsidies	206,390	-	206,390	-	206,390	0%
Transfers to Other Government Units	485,640,104	-	485,640,104	427,720,769	57,919,335	88%
Other grants and transfers	304,789,161	-	304,789,161	278,187,500	26,601,660	91%
Social Security Benefits	60,000,000	-	60,000,000	53,979,671	6,020,329	90%
Acquisition of Assets	1,970,422,259	-	1,926,303,103	1,594,073,282	332,229,821	83%
Finance Costs, including Loan Interest	230,000	-	230,000	19,560	210,440	9%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	2,756,890	100%
Other Payments	203,301,792	-	203,301,792	182,567,364	20,734,428	90%

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs	% of Utilization Kshs
TOTAL	7,087,618,314		7,512,699,158	6,588,080,242	924,618,916	88%

- (a) Low absorption rate on acquisition of assets was as a result of delays in passing of division of revenue bill by the senate and the national assembly. This resulted in delays in approval of county budget resulting to delays in project implementation
- (b) Salaries were paid on time since there was vote on account in place and hence not affected by stalemate between the senate and the national assembly on division on revenue bill
- (c) There was under estimation on funds that would be brought forward in FY 2018/2019 while making budget estimates for FY 2019/2020

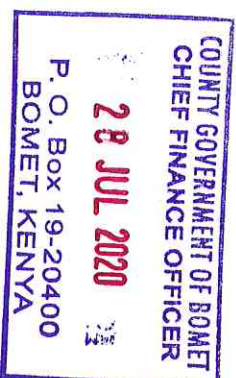
The entity financial statements were approved on 28th JUL 2020 and signed by:

[Signature]
Michael Rose


Chief Officer
 Name: *Michael Rose*

[Signature]

Head of Treasury Accounts
 Name: *Wendy Wodak*
 ICPAK Member Number *9256*



BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

e. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustment s	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	3,623,621,862	444,800,000	4,068,421,862	3,710,489,400	357,932,462	91%
Transfers from National Government Entities	-	-	115,000,000	115,197,000	(197,000)	100%
Proceeds from Foreign Grants/Development Partners	423,955,205	-165,523,916	258,431,289	-	258,431,289	0%
Proceeds from Domestic Borrowings			-	-	-	0%
Proceeds from Foreign Borrowings		-	-	-	-	0%
Proceeds from Sale of Assets		-	-	-	-	0%
Conditional Additional Allocations to County Governments	206,503,250	201,915,219	408,418,469	401,612,155	6,806,314	98%
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	0%
Fuel Levy Allocation	-	-	27,318,138	-	27,318,138	0%
County Own Generated Revenues	125,922,277	65,000,000	190,922,277	196,656,082	(5,733,805)	103%
Unspent Funds	30,700,000	476,571,403	507,271,403	508,320,051	(1,048,648)	100%
TOTAL	4,410,702,594	1,165,080,844	5,575,783,438	4,932,274,688	643,508,750	88%
PAYMENTS						
Compensation of Employees	2,159,638,552	269,200,000	2,428,838,552	2,350,390,853	78,447,699	97%
Use of goods and services	1,325,854,000	100,000,000	1,425,854,000	1,037,182,955	388,671,045	73%
Subsidies	206,390	-	206,390	-	206,390	0%
Transfers to Other Government Units	242,597,666	849,985,877	1,092,583,543	1,042,119,774	50,463,769	95%
Other grants and transfers	304,789,161	-	304,789,161	278,187,500	26,601,660	91%
Social Security Benefits	60,000,000	-	60,000,000	53,979,671	6,020,329	90%
Acquisition of Assets	194,105,033	-54,105,033	140,000,000	-	140,000,000	0%

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
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Finance Costs, including Loan Interest	210,000	-	210,000	-	210,000	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	123,301,792	-	123,301,792	102,576,486	20,725,306	83%
TOTAL	4,410,702,594	1,165,080,843	5,575,783,437	4,864,437,239	711,346,198	87%

(a) Salaries were paid on time since there was vote on account in place and hence not affected by stalemate between the senate and the national assembly on division on revenue bill

The entity financial statements were approved on _____ 2020 and signed by:

[Signature]

[Signature]

Chief Officer
 Name: *Nitcalo Rono*

Head of Treasury Accounts
 Name: *Wanjau*
 ICPAK Member Number: *9286*



BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

f. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

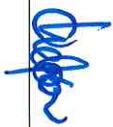
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual cumulative to date	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1,883,478,138	-444,800,000	1,438,678,138	1,323,000,000	115,678,138	92%
Transfers from National Government Entities		-	-		-	0%
Proceeds from Foreign Grants/Development Partners	131,914,894	-	131,914,894	48,183,356	83,731,538	37%
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	156,322,688	-	156,322,688	156,322,688.00	-	100%
County Own Generated Revenues	150,000,000	-140,000,000	10,000,000	9,000,000	1,000,000	90%
Unspent Funds	355,200,000	-155,200,000	200,000,000	200,000,000.00	-	100%
TOTAL	2,676,915,720	-740,000,000	1,936,915,720	1,736,506,044	200,409,676	90%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services		100,000,000	100,000,000	86,498,488	13,501,512	86%

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	910,649,416	-849,985,877	60,663,539	52,846,995	7,816,544	87%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,766,266,304	9,985,877	1,776,252,181	1,584,068,164	192,184,017	89%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	2,676,915,720	-740,000,000	1,936,915,720	1,723,413,647	213,502,073	89%

(a) Low absorption rate on acquisition of assets was as a result of delays in passing of division of revenue bill by the senate and the national assembly. This resulted in delays in approval of county budget resulting to delays in project implementation

The entity financial statements were approved on _____ 2020 and signed by:



Chief Officer
 Name: **Niluel Rono**



Head of Treasury Accounts
 Name: **Vernet Vach**
 ICPAK Member Number **4282**

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
101004760		Policy, Planning & General Administrative Services	3,502,255,460.00	3,078,499,013.80	423,756,446.20
	101014760	Policy, Planning & General Administrative Services	3,502,255,460.00	3,078,499,013.80	423,756,446.20
102004760		Fisheries Development and Management	900,000.00	500,000.00	400,000.00
	102014760	Promotion of fish farming	900,000.00	500,000.00	400,000.00
103004760		Environment Management & Protection	17,500,000.00	16,547,836.95	952,163.05
	103014760	Environment Management	17,500,000.00	16,547,836.95	952,163.05
105004760		Crop Development and Management	49,716,549.00	29,417,147.85	20,299,401.15
	105044760	Agricultural Engineering Services	21,416,549.00	10,016,397.85	11,400,151.15
	105054760	Cash Crop Development	28,300,000.00	19,400,750.00	8,899,250.00
106004760		Agribusiness Development & Marketing	65,794,252.00	45,586,521.65	20,207,730.35
	106014760	Policy Development	1,250,000.00	750,000.00	500,000.00
	106024760	Promotion of cooperative movement and training	14,600,000.00	7,461,885.00	7,138,115.00
	106044760	Business Development & Marketing	10,000,000.00	10,000,000.00	0
	106074760		39,944,252.00	27,374,636.65	12,569,615.35
107004760		Livestock Development & Management	71,304,680.00	7,417,840.00	63,886,840.00
	107054760	Livestock & Fisheries Development	1,700,000.00	2,297,500.00	-597,500.00
	107064760	Veterinary services Development	69,604,680.00	5,120,340.00	64,484,340.00
109004760		Land Policy and Planning	16,637,100.00	17,385,900.00	-748,800.00
	109034760		0	0	0
	109044760	Land Use Planning and Management	16,637,100.00	17,385,900.00	-748,800.00
111004760		Urban Development	36,693,598.00	21,449,571.25	15,244,026.75
	111054760	Urban Infrastructure and Market Development	36,693,598.00	21,449,571.25	15,244,026.75
120004760		Kenya Climate Smart Agricultural Programme	220,200,000.00	155,459,412.55	64,740,587.45

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

	120014760	Kenya Climate Smart Agricultural Programme	220,200,000.00	155,459,412.55	64,740,587.45
131004760			240,000,000.00	23,820,315.00	216,179,685.00
	131014760	Irrigation development services	240,000,000.00	23,820,315.00	216,179,685.00
201004760		Roads Construction and Maintenance	705,367,310.00	581,298,051.15	124,069,258.85
	201014760	Design and construction of roads	521,726,484.00	446,034,091.15	75,692,392.85
	201024760	Routine maintenance of Roads	183,640,826.00	135,263,960.00	48,376,866.00
202004760		Bridges and Culverts	81,681,003.00	70,633,242.40	11,047,760.60
	202044760	Bridges and Culverts	81,681,003.00	70,633,242.40	11,047,760.60
204004760		Energy Development	42,951,458.00	35,556,871.55	7,394,586.45
	204024760	Low Cost Energy Services	42,951,458.00	35,556,871.55	7,394,586.45
301004760		Tourism Development	9,708,367.00	4,758,873.75	4,949,493.25
	301054760	Tourism Development and Promotion	9,708,367.00	4,758,873.75	4,949,493.25
303004760		Trade Development	9,282,281.00	13,030,888.10	-3,748,607.10
	303074760	Domestic and International Trade Development	9,282,281.00	13,030,888.10	-3,748,607.10
	303084760	Entrepreneurial and Management Training Services	0	0	0
304004760		Industrial Development	17,000,000.00	13,700,533.90	3,299,466.10
	304074760	Industrial Development and Support	17,000,000.00	13,700,533.90	3,299,466.10
401004760		Policy and Administration	152,818,750.00	146,085,337.00	6,733,413.00
	401024760	Support to health facilities(11.6M/month)	152,818,750.00	146,085,337.00	6,733,413.00
402004760		Preventive and Promotive Health Services	1,500,000.00	0	1,500,000.00
	402014760	Health promotion: Nutrition interventions	1,500,000.00	0	1,500,000.00
403004760		Curative Health Services	368,571,247.00	322,499,765.05	46,071,481.95
	403024760	Pharms,non-pharms,reagents,linen	316,118,920.00	271,024,111.00	45,094,809.00
	403034760	Equipping health facilities ? biomedical equipment	11,660,690.00	11,501,690.00	159,000.00
	403044760	Referral services	40,791,637.00	38,761,879.40	2,029,757.60
502004760		Early Childhood Development and Education	5,293,379.00	2,343,378.55	2,950,000.45
	502074760	Educational Infrastructure	5,293,379.00	2,343,378.55	2,950,000.45
506004760			39,627,608.00	28,880,066.70	10,747,541.30
	506024760	Accreditation and Quality Assurance	39,627,608.00	28,881,866.70	10,745,741.30
507004760			3,140,370.00	2,269,000.00	871,370.00

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

	507014760	Talent Development Services	3,140,370.00	2,269,000.00	871,370.00
508004760			34,300,000.00	27,034,184.30	7,265,815.70
	508014760	Social Facilities Development	34,300,000.00	27,034,184.30	7,265,815.70
702004760		Finance Management	305,203,543.00	251,810,129.65	53,393,413.35
	702044760	Management of Public Financial Resources	305,203,543.00	251,814,229.65	53,389,313.35
707004760		General Administratives Services	396,131,428.00	344,430,707.45	51,700,720.55
	707014760	General Administrative Services	396,131,428.00	344,430,707.45	51,700,720.55
708004760		Administrative Services	42,745,650.00	29,946,923.60	12,798,726.40
	708014760	ICT and Information Services	42,745,650.00	29,946,923.60	12,798,726.40
710004760		Legislation and Oversight service	369,228,253.00	330,031,705.00	39,196,548.00
	710014760	Oversight Services	119,867,225.00	85,030,583.00	34,836,642.00
	710024760	Legislation Services	249,361,028.00	245,001,122.00	4,359,906.00
901004760		Water Service Provision	5,000,000.00	1,025,850.00	3,974,150.00
	901024760	Irrigation	5,000,000.00	1,025,850.00	3,974,150.00
908004760		Culture	2,000,000.00	0	2,000,000.00
	908024760	Development and promotion of culture	2,000,000.00	0	2,000,000.00
912004760			49,262,452.00	37,925,227.00	11,337,225.00
	912034760	Youth Support Services	49,262,452.00	37,925,227.00	11,337,225.00
1001004760			37,001,737.00	28,942,738.00	8,058,999.00
	1001024760	Nutrition Interventions	33,756,737.00	28,417,738.00	5,338,999.00
	1001034760	Community Health and Special Programs	3,245,000.00	525,000.00	2,720,000.00
1003004760			511,922,471.00	407,517,265.80	104,405,205.20
	1003014760	Development of Water Supplies	511,922,471.00	407,517,265.80	104,405,205.20
			7,512,699,157.65	6,588,211,864.27	924,487,293.38

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

COUNTY GOVERNMENT GOVERNMENT OF BOMET
Consolidated Reports and Financial Statements
For the year ended 30TH JUNE 2020

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.

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

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 31st march 2020, 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.

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

BOMET COUNTY GOVERNMENT
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For the quarter ended 30TH JUNE 2020

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.

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

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, 2019 for the period 1st July 2019 to 30 June 2020 as required by law.

Comparative figures

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

11. 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.

12. 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.

13. 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.

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

i. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	958,235,400	296,730,000
Total Exchequer Releases for quarter 2	991,278,000	1,542,996,000
Total Exchequer Releases for quarter 3	1,073,884,500	1,632,015,000
Total Exchequer Releases for quarter 4	2,010,091,500	2,640,859,000
Total	5,033,489,400	6,266,100,000

(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	2019 - 2020	2018 - 2019
		KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)			
DANIDA - Universal Healthcare in Devolved Units Programme		34,126,756	12,535,017
Kenya Urban Support Programme		129,199,579	
Kenya Climate Smart Agriculture Project (KCSAP)		76,072,959	
Agriculture Sector Development Support Project (ASDSP)		1,500,000	
Grants Received from Multilateral Donors (International Organisations)			
Health Sector Support Project (HSSP)			17,617,500
Youth Polytechnic		23,694,149	
KDSP		30,000,000	
Kenya climate smart(IDA)			
Road maintainance fuel levy fund		78,161,344	
Total		372,754,787	30,152,517

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

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 -2020	2018- 2019
	KShs	KShs
Transfers from Central government entities		
Free maternity healthcare		
Financing for level 5 hospitals		
Abolishment of user fees in health centers and dispensaries		
Doctors, Nurses, Clinical Officers and Other Health Staff Allowances		
KDSP	-	
Conditional Allocation for polytechnics		
Conditional Allocation to County Emergency Fund		
Rehabilitation of class C roads		
Road maintenance fuel levy fund		78,126,424
Kenya Urban Support Programme(KUSP)		41,200,000
Transfers from Counties		
Other Receipts I		
(insert name of budget agency)		
		-
TOTAL	-	119,326,424

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

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2019- 2020	2018- 2019
	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	-	-

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

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

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2019 - 2020 KShs	2018 - 2019 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	2019 - 2020 KShs	2018 - 2019 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	2019 - 2020 KShs	2018 - 2019 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)

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Description	2019 – 2020	2018 – 2019
	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	2019- 2020	2018 – 2019
	KShs	KShs
Interest Received	-	-
Profits and Dividends	2,064,997	1,520,331
Rents	105,057	379,173
Property Income	10,372,350	21,374,737
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	1,390,674	1,262,657
Receipts from Incidental Sales by Non-Market Establishments		-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	61,228	200,137
Receipts from Voluntary transfers other than grants	-	-
Business Permits	6,624,121	18,052,897
Cesses		
Poll Rates	-	-
Plot Rents	677,406	554,546
Other Local Levies	38,524	173,148
Administrative Services Fees	-	-
Various Fees	-	-
Council'S Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council's Infrastructure Assets	-	-
Infrastructure assets	-	-
Other Miscellaneous Revenues	-	-

BOMET COUNTY GOVERNMENT
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Description	2019- 2020	2018 – 2019
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	23,248	1,064,748
Vehicle Parking Fees	1,518,458	1,768,551
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Education receipts	-	-
Public Health Services	385,080	632,534
Public Health Facilities Operations	39,409,694	32,795,480
Environment & Conservancy Administration	-	-
Slaughter Houses Administration	280,687	310,840
Water Supply Administration	-	-
Sewerage Administration	-	-
Health & sanitation fees	-	-
Technical Services Fees	-	-
External Services Fees	-	-
System Required Revenue A/cs	-	-
Other Receipts Not Classified Elsewhere	-	1,767,703
Total	62,951,525	81,857,483

10. RETURNED CRF ISSUES

	2019 – 2020	2018 – 2019
	KShs	Kshs
Recurrent account	-	704,094,419
Development account	-	-
CRF balances	-	-
Total	-	704,094,419

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

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended 30TH JUNE 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	475,143,517	325,347,129
Basic wages of temporary employees	16,585,467	25,224,353
Personal allowances paid as part of salary	24,294,172	226,486,319
Personal allowances paid as reimbursements	8,325,170	16,965,909
Personal allowances provided in kind	3,621,240	1,594,600
Pension and other social security contributions	294,659,194	36,163,194
Compulsory national social security schemes	78,600	108,200
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	822,707,361	631,889,704

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	27,952,403	14,022,774
Communication, supplies and services	3,202,690	6,652,148
Domestic travel and subsistence	60,780,740	74,261,334
Foreign travel and subsistence	4,626,888	20,855,334
Printing, advertising and information supplies & Services	26,394,241	25,289,154
Rentals of produced assets	16,843,578	77,456,737
Training expenses	47,323,829	58,805,392
Hospitality supplies and services	57,397,477	25,498,171
Insurance costs	15,086,555	3,673,259
Specialized materials and services	97,040,337	269,800,762
Office and general supplies and services	29,218,991	16,184,500
Other operating expenses	121,314,565	62,390,754
Routine maintenance – vehicles and other transport equipment	23,196,114	51,128,444
Routine maintenance – other assets	15,882,298	13,144,252
Fuel and Lubricants	39,329,543	20,198,318
Membership dues and subscriptions	-	-
Total	585,590,249	739,361,332

(Give a brief explanation of this category of expenses)

BOMET COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>		
(insert name)		
Subsidies to Private Enterprises and Individuals		
<i>See list attached</i>		
(insert name)		
TOTAL		

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

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Surport to Bomet Water Company (Grants)	34,900,000	40,200,000
Cooperative societies	7,100,000	70,120,765
Cash transfer for Health facilities	138,771,108	111,151,048
BIDP	-	-
Transfers to Counties	-	-
County Assembly Car Loan Fund Account	20,000,000	-
TOTAL	200,771,108	221,471,813

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

15. OTHER GRANTS AND TRANSFERS

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Scholarships and other educational benefits	55,598,743	97,113,228
Emergency relief and refugee assistance	20,991,800	6,863,289
Subsidies to small businesses, cooperatives, and self employed	38,070,137	-
Other current transfers, grants	-	99,535,656
KUSP	-	-
Total	114,660,680	203,512,173

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

BOMET COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2019- 2020	2018 – 2019
	KShs	KShs
Government pension and retirement benefits	17,159,373	28,984,177
Social security benefits in cash and in kind	26,625,638	-
Employer Social Benefits in cash and in kind	-	-
Total	43,785,011	28,984,177

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

17. ACQUISITION OF ASSETS

	2019 – 2020	2018 – 2019
<u>Non-Financial Assets</u>	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	39,574,548	438,134,630
Refurbishment of Buildings	38,649,892	19,100,000
Construction of Roads	362,526,752	105,830,886
Construction and Civil Works	196,382,852	41,344,014
Overhaul and Refurbishment of Construction and Civil Works	340,887,172	565,511,594
Purchase of Vehicles and Other Transport Equipment	43,738,960	29,660,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	187,000	18,584,385
Purchase of Office Furniture and General Equipment	1,837,501	10,464,135
Purchase of ICT Equipment	7,913,660	37,905,455
Purchase of Specialized Plant, Equipment and Machinery	32,322,481	34,984,570
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,983,700	9,102,400
Research, Studies, Project Preparation, Design & Supervision	2,000,000	7,041,381
Rehabilitation of Civil Works	13,666,552	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	15,000,000	14,255,000
Acquisition of Intangible Assets	-	-
Sub-Total non-financial assets	-	-
<u>Financial Assets</u>	-	-
Domestic Public Non-Financial Enterprises	-	-
Total	1,096,671,070	1,331,918,450

BOMET COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Bank charges	19,560	47,792
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	19,560	47,792

19. REPAYMENT OF PRINCIPAL ON DOMESTIC AND FOREIGN BORROWING

Description	2019 – 2020	2018 – 2019
	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	2019 – 2020	2018 – 2019
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments not classified elsewhere	-	-
Other expenses	-	-
Total	-	-

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

BOMET COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21A. BANK BALANCES

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs
Central Bank of Kenya, Recurrent Account no.1000171049		13,308,413.20	3,809,625.00	18,901,112.80	1,394
Central Bank of Kenya, Development Account no.1000170964		-	8,888,854.45	1,699,951.70	572
Central Bank of Kenya, Revenue Account no.1000171545		719,752,808.55	312,020,904.5	244,080,714.50	93,241,172
Central Bank of Kenya, Fuel levy Account no.1000268379		25,980,901.20	25,980,901.20	89,316,161.25	51,821,372
Central Bank of Kenya, Universal Health Care Account no.1000335769		13,923,997.00	3,069,048.70	9,020,418.00	1,137,656
Central Bank of Kenya, Bomet County urban Development Grant Account no.1000385758		-	-	334,800.00	334,800
Central Bank of Kenya, Bomet County urban institutional Grant Account no.1000385747		36,200,000.00	36,200,000.00	34,772,000.00	-

BOMET COUNTY GOVERNMENT
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Central Bank of Kenya, Bomet County Climate smart-AGRI Account no.1000359919		20,429,734.65	5,457,332.90	10,457,332.90	5,457,333
Central Bank of Kenya, Bomet County Deposit Account no.1000368907		-	61,326,869.55	71,776,363.70	109,575,065
Central Bank of Kenya, Bomet county vilage politechnic Account no.1000367997		10,835,429.00	5,999,801.00	11,285,188.00	7,397
Co-operative Bank Imprest Account no. 01141356757900	Recurrent	26,807.23	-	18,047.23	-
Kenya Commercial Bank Account no. 1173490019					
KONON SUB-COUNTY STANDING IMPREST- 1150773111					
Longisa Hospital					
LONGISA COUNTY HOSPITAL DEVELOPMENT ACCOUNT - 100109048400					
social services standing imprest account- 1157999689					
Bomet county Assembly account					21,066
COUNTY ASSEMBLY- 1220264453628			16,802,319	170,043	18,102
EquityBank, Account No. 12202611536 28- standing				118,402	

BOMET COUNTY GOVERNMENT
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BOMET WATER AND IRRIGATION					
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DEPARTMENT- 1220262711083					
Urban Development Grants Equity bank account no.0278947148					
Bomet County Assembly-Equity ac no 1220261153628					
KCB Bank Bomet County Revenue Collection Account- 1143078756					593,071
Trans National Bank Bomet County Imprest Account ac no 172413001					
Dispensaries and Health centres(List attached)					
Equity imprest account 1220276190741		3,931,952.40		6,252,575.10	630
KDSP Account Family bank				17,158,275.00	
Total		908,567,288.88	479,555,656	515,361,386	262,209,630

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

21B. CASH IN HAND

Description	2019 – 2020	2018 – 2019
	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	2019 – 2020	2018 – 2019
	KShs	KShs
Location 1	-	-

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Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Government Imprests	-	-
Clearance accounts	-	-
Total	-	-

[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

	2019 – 2020	2018 – 2019
	KShs	KShs
Deposits	109,575,065	-
Retentions	-	-
Total	109,575,065	-

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2019 – 2020	2018 – 2019
	KShs	KShs
Bank accounts	418,228,787	932,635,929
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	418,228,787	932,635,929

[Provide short appropriate explanations as necessary]

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2019 – 2020	2018 – 2019
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (<i>specify</i>)	-	-
	-	-

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j. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019 – 2020	2018 – 2019
	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)

	2019 – 2020	2018 – 2019
	KShs	KShs
Senior management	Xxx	Xxx
Middle management	Xxx	Xxx
Unionisable employees	Xxx	Xxx
	Xxx	Xxx

3. OTHER PENDING PAYABLES (See Annex 3)

	2019 – 2020	2018 – 2019
	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 2019/20	FY 2018/19
	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.

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OTHER IMPORTANT DISCLOSURES (CONTINUED)

5. RELATED PARTIES

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

- 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:

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation	xxx	Xxx
<u>Transfers to related parties</u>		
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
<u>Transfers from related parties</u>		
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

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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.....

28/09/2020

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 3 allocation	hospitals	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	958,235,400				
Exchequer Releases for quarter 2	991,278,000				
Exchequer Releases for quarter 3	1,073,884,500				
Exchequer Releases for quarter 4	2,010,091,500				
Total	5,033,489,400				

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Senior Management		A	B	c	d=a-c		
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							

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Amounts due to National Govt Entities		A	B	C	d=a-c		
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 5- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Land	49,582,599	-		49,582,599
Buildings and structures	639,560,769.6	40,012,317		679,573,086.60
Transport equipment	41,671,043			41,671,043
Purchase of Household Furniture and Institutional Equipment	3,795,000	30,000		3,825,000
Office equipment, furniture and fittings	83,929,356	7,090,866		91,020,222.00
ICT Equipment, Software and Other ICT Assets	22,589,787	2,748,400		25,338,187.00
Other Machinery and Equipment	59,533,713			59,533,713
Heritage and cultural assets	0			0
Intangible assets	38,929,747			38,929,747
Construction and Civil Works		4,477,897		4,477,897
				0
Overhaul and Refurbishment of Construction and Civil Works	256,678,039.8	58,626,948		315,304,987.80
Roads construction	834,090,774.3	52,381,129		886,471,903.30
Purchase of Specialised Plant, Equipment and	174,416,594	9,641,489		184,058,083.00

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Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Machinery				
Refurbishment of Buildings	3,713,669.6	13,252,430		16,966,099.60
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,765,722			1,765,722
Research, Studies, Project Preparation, Design & Supervision	8,532,434			8,532,434
Acquisition of Strategic Stocks and Commodities	2,147,908			2,147,908
Total	2,711,044,197			2,409,198,632

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.

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**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							