REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KERICHO

FOR THE YEAR ENDED 30 JUNE, 2019

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF KERICHO

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

TABLE OF CONTENT **PAGE**

1. TABLE OF CONTENTS..... i

2. KEY ENTITY INFORMATION AND MANAGEMENT..... ii

3 .FOREWORD BY CEC..... xii

4. STATEMENT OF FINANCIAL RESPONSIBILITY..... xiv

5. FINACIAL STATEMENTS..... 1

5.1 STATEMENT OF RECEIPTS AND PAYMENTS..... 1

5.2 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES..... 2

5.3 STATEMENT OF CASHFLOW..... 3

5.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED..... 5

5.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT..... 7

5.6SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT..... 9

5.7BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES..... 11

5.8 SIGNIFICANT POLICIES..... 21

5.9 N OTES TO FINANCIAL STATEMENTS..... 27

5.10 OTHER IMPORTANT DISCLOSURES..... 42

6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS..... 44

ANNEXES 1- ANALYSIS OF TRANSFER FROM THE EXCHEQUER..... 68

ANNEXES 2- ANALYSIS OF PENDING ACCOUNTS PAYAB..... 72

ANNEXES 3- ANALYSIS OF PENDING STAFF PAYABLE 74

ANNEXES 4- ANALYSIS OF OTHER PENDING PAYABLE..... 74

ANNEXES 5- SUMMARY OF FIXED ASSET REGISTER..... 102

ANNEXES 6- INTER ENTITY TRANSFERS 103

ANNEXES 7- BANK RECONCIALITION/FO 30 REPORT..... 105

ANNEXES 8- JOURNAL ENTRIES..... 117

2. KEY ENTITY INFORMATION AND MANAGEMENT

Background information
The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

COUNTY VISION AND MISSION

Vision

"A prosperous county where residents enjoy a high quality of life in a sustainable environment''

Mission

"To foster equitable and sustained socio-economic development through effective and efficient mobilization and utilization of available resources.

Core Values

Accountability and Professionalism

Accountability to its citizens by paying attention to details and running the affairs of the county in a fair manner.

Yield and Sustainability

Yielding lasting fruits to be enjoyed by the citizens, putting in place measures to ensure sustainability of programs and services rendered.

Commitment and Hard work

Commitment to work by ensuring that there is always competitive and efficient service delivery, responsive to the needs of the people.

Innovation and Creativity

Innovation services driven by creative strategies.

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

Key Management

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

	Name	Designation	Date of holding office
1.	H.E. Prof. Paul Chepkwony	Governor	3 March 2013
2.	H.E. Susan Kikwai	Deputy Governor	3 March 2013
3.	Hon. Charles Birech	CECM -Finance & Economic Planning	3 March 2013
5.	Hon. Edna Ruto	CECM -Public Service Management ^& Ag. CECM -Education, Youth Affairs, Culture, & Social Services.	3 March 2013
6.	Hon. Barnabas Ngeno	CECM -Lands, Housing & Physical Planning.	3 March 2013
7.	Hon. Dr. Patrick Mutai	CECM -Public Works, Roads &Transport.	3 March 2013
8.	Hon. Dr. Shadrack Mutai	CECM –Health Services	August 2017
9.	Hon. Geoffrey Ruto	CECM -Water, Energy, Natural Resources & Environment	3 March 2013
10.	Hon. Hellen Chepkwony	CECM -Information, Communication Government.	3 March 2013
11.	Hon. Eng. Philip Mason	CECM -Trade, Industrialization, Co-operative Management, Tourism & Wildlife and Ag. CECM -Agriculture, Livestock Development Fisheries.	3 March 2013
12.	David Siele	Chairman-County Public Service Board	3 March 2013
13.	Hon. Dominic Rono	Speaker-County Assembly of Kericho.	August 2017

Fiduciary Management

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

1.	Accounting Officer	Leah J Chumba	Chief Officer-Economic Planning and Ag. Water, Energy, Natural Resources & Environment
2.	Accounting Officer	CPA George K Kirer	Chief Officer-Finance and Ag. Public Works, Roads &Transport Department
3.	Accounting Officer	Emily Sang	Chief Officer-Land, Housing & Physical Planning Department and Ag. Education, Culture& Social Affairs Department
4.	Accounting Officer	Dr. David Ekuwam	Chief Officer-Health Services
5.	Accounting Officer	LilianKerio	Chief Officer-Trade, Industrialization, Co-operative Management & Tourism
6.	Accounting Officer	BenardKirui	Chief Officer- Chief Officer-Agriculture, Livestock development & Fisheries Department
7.	Accounting Officer	Stephen Cheruiyot	Chief Officer-Public service management
8.	Accounting Officer	Anthony Koskei	Chief officer – Executive Office of the Governor and Ag. Information, Communication & E-Government, Youth Affairs and Sports
9.	Accounting Officer	Martin Epus	Clerk-County Assembly
10.	Accounting officer	Ronald Sigeyh	Secretary/CEO-County Public Service Board

Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 were:

1. The public and other stakeholders through Public Participation plays a significant role and greatly influences decision making and ultimately improving the governance process.

2. The Commission on Revenue Allocation which makes recommendations on budget ceilings concerning the financing of programmes and the Controller of Budget oversees the implementation of the budgeted programmes.

3. County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.

4. Finance and Investments sub-committee of the County Executive deliberates and sets agenda on fiduciary matters to be presented to the County Executive Committee.

5. The County Executive Committee is in charge of ensuring all programmes are run smoothly and there is value for money. The committee also approves the budget to be submitted to the County Assembly.

6. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same to the full house of the County Assembly.

7. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.

8. DANIDA Internal Auditors under the Health Services Department review usage of health sector funding that is received as conditional grant.

9. The County Treasury receives and consolidates all financial and non-financial information from all the departments and entities of the County Government.

10. Independent offices set by law which are the Office of the Auditor General and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.

11. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

Registered Offices

County Government of Kericho Headquarters

P.O. Box 112-20200,

Nakuru-Kericho Road

Kericho, KENYA

Contacts

Telephone: (254) 0522021100

(254) 0522021101

E-mail: info@kericho.go.ke

Website: www.kericho.go.ke

Entity Bankers

County Government of Kericho Bankers

1. Kericho County Dev. Account

A/C1000171267

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Kericho County Rec. Account

A/C1000171308

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

3. Kericho County Deposit Account

A/C1000239678

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

4. Kericho County Special Purpose Account

A/C1000343567

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

5. Kericho County Roads Maintenance Levy Account

A/C1000360437

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

6. Kericho County Kenya Climate Smart Agriculture Project Account
A/C1000360445
Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

7. Kericho County Education Special Purpose Account

A/C1000367938

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

8. Kericho County Urban Special Programme Account

A/C1000366408

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

9. Kericho County Agriculture Sec Dev Special Programme II Account

A/C1000366397

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

10. Kericho County Rev. Account

A/C1140754297

Kenya Commercial Bank

Kericho Branch

11. Kericho County-Bursary Account

A/C01141603844500

Co-operative Bank

Kericho Branch

12. Kericho County-Youth Enterprise

A/C0074908001

Trans National Bank

Kericho Branch

13. Annex7-HealthFacilities

14. Annex 8-Health Centres and Dispensaries

15.Kericho County

Assembly Kenya commercial

bank Account

No.1143992032 KERICHO

16. Kenya commercial bank

Account No.1173251316

KERICHO

17. Central bank of Kenya

AccountNo.1000239662

Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. FORWARD

Commentary by the CECM- Finance and Economic Planning

It is my pleasure to present the County Government of Kericho financial statements for the year ended 30th June 2019. The financial statements present the financial performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized 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 Kericho County included business permits, land rates, business plan approval, advertising fees, cess 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 revenue collection system – the County is currently testing, as a pilot, the viability of using E-Zizi as the revenue collection system.

Financial Performance

a) Revenue

In the year ended 30th June 2019, the County had projected revenues of Kshs8,417,967,273consisting of Kshs356,294,000 from own sources and Kshs 8,061,673,273 from other sources.

SOURCES OF REVENUE	2018/19
Revenue Description	
1.CRA Equitable share	5,714,800,000
2.Local Collections	495,848,000
3.Facility Improvement Fund	338,525,121

4.Conditional Grants	
4A. Routine Maintenance Fuel Levy	150,465,707
4B. User fee Reimbursement	18,048,789
4C. Development of Youth polytechnics fund	41,005,000
5. Donor Funds	
5A. DANIDA FUND	17,516,250
5B. Agricultural Sector development support Fund(ASDSP)	24,732,548
5C. Transformative health system (world bank)	61,507,974
5D. Kenya Devolution Support Project (world bank)	44,538,343
5E. Climate Smart Agriculture Project (world bank)	116,443,510
5F. Kenya Urban Support Program UDG (SIDA)	256,299,000
5F. Kenya Urban Support Program UIG (SIDA)	41,200,000
Unspent Fund	1,236,591,031
Total	8,417,967,273

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

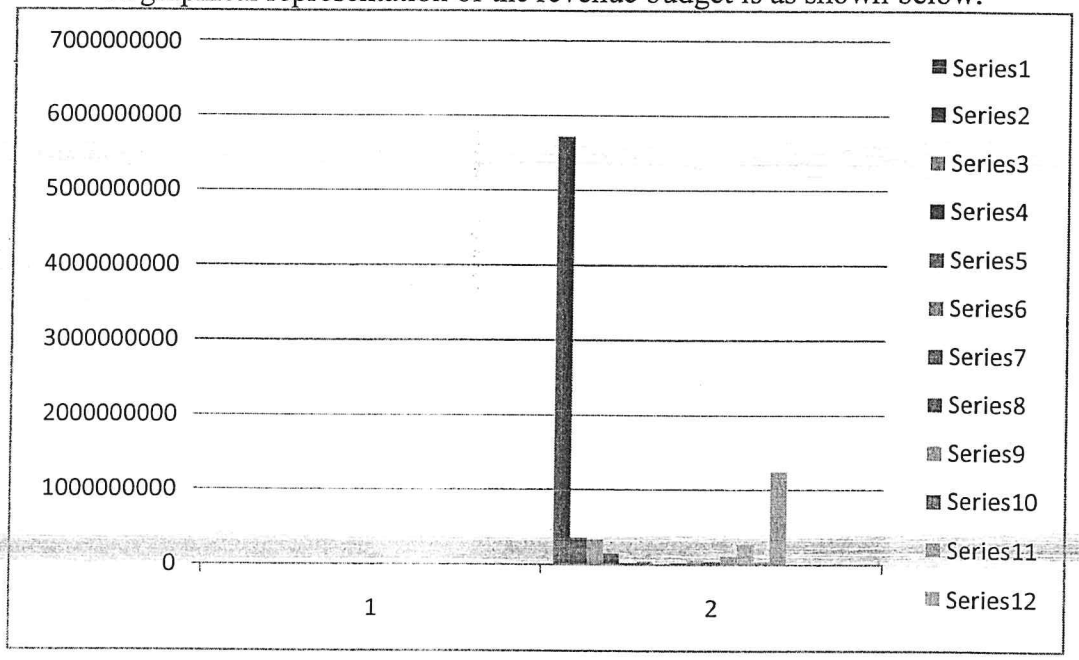
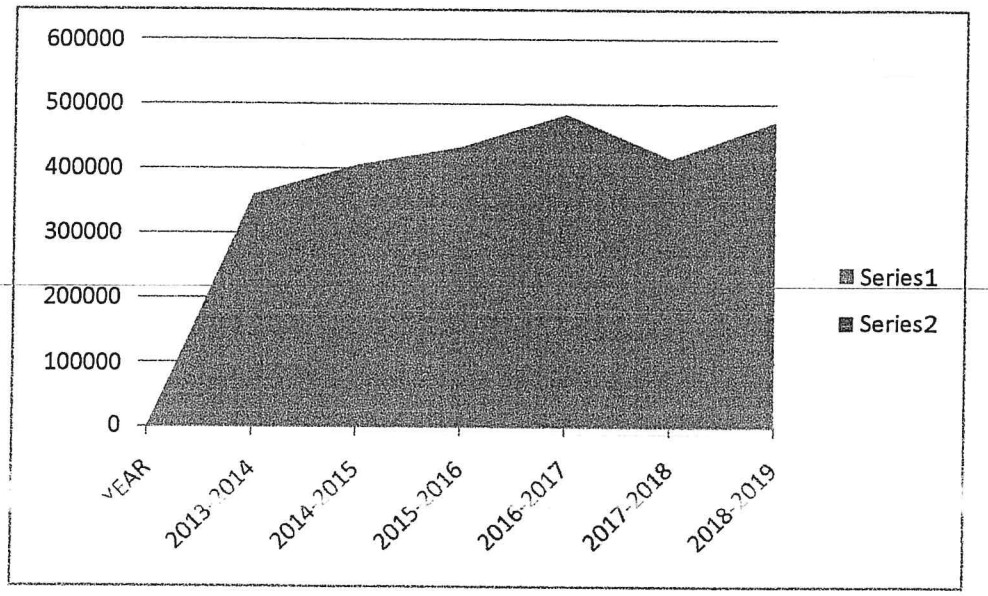


Figure1: Kericho County revenue sources in FY 2018/2019

CARA revenues continue to form the largest part of our revenue budget, contributing 79.72%towards our budget. Our own generated revenues formed 5.65% of our budget. Out of the projected revenue, the County was able to realizeKshs7.9 Billion in actual revenues, representing 94.05% performance. The revenue collections have been improving over the years.

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Amount Collected KSHS(000)	359,902	406,213	434,441	484,229	415,612	473,694



b) Expenditure

Our total expenditure for the year amounted to Kshs6.5 Billion. Kshs1.14 Billion was spent on development expenditure while Kshs5.3 Billion was spent on recurrent expenditure representing a ratio of 1:6respectively. It is expected that this report will enable the county government to adequately monitor the challenges faced in budget implementation and use the lessons learnt in future economic forecasts. This will also enable the stakeholders in the county government get a grasp of programs implemented with a view of making the future better.

Hon. Charles K Birech

County Executive Committee Member - Finance and Economic Planning and Head of County Treasury

4. STATEMENT OF MANAGEMENTRESPONSIBILITIES

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

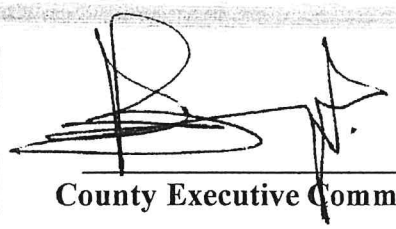
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 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 financial year ended June 30, 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 28.02.2020.



County Executive Committee Member – Finance and Economic Planning

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OFFICE OF THE AUDITOR GENERAL

Enhancing Accountability

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Anniversary Towers
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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KERICHO FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Kericho set out on pages 1 to 67, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Kericho as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the County Governments Act, and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Unconfirmed Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects bank balances totalling Kshs.1,403,742,000, as further disclosed in Note 21A to the financial statements. However, the balance contains the following discrepancies:

i) The bank reconciliation statement for the recurrent account bank account as at 30 June, reflects payments totalling Kshs.205,405,216 indicated to have been transferred to several County Executive Departments. Although the transfers were made on 30 June, 2019, no records were availed to indicate how the funds were spent by the Departments. The transfers were not included in the cash and cash equivalents balance totalling Kshs.1,404,188 also reflected in the statement of assets and liabilities as at 30 June, 2019. Similarly, the reconciliations contain imprest payments to staff totalling Kshs.10,197,028 paid on 30 June, 2019 which however, are not included in the outstanding imprests balance totalling Kshs.10,465,640 reflected in the statement of assets and liabilities as at 30 June, 2019.

ii) Note 21 A to the financial statements reflects a bank balance for the Development Vote Bank Account amounting to Kshs.19,153,000 whereas the bank

confirmation certificate issued by the Central Bank of Kenya indicates that the account's balance totalled Kshs.809,425 as at 30 June, 2019. The difference amounting to Kshs.18,343,575 between the two sets of records has not been reconciled or explained.

iii) The County collection account reflects a nil balance as at 30 June, 2019, but the confirmation certificate from the respective bank indicates that the account held a balance of Kshs.51,496,026 as at 30 June, 2019 resulting in an unexplained difference of Kshs.51,496,026 between the two records.

iv) Bank records availed for audit indicated that, the Kericho County Executive operated 11 (eleven) bank accounts with the Central Bank of Kenya during the year under review but only four (4) of these have been disclosed in the financial statements. Records availed for audit indicate that the seven accounts excluded from the financial statements held balances totalling Kshs.339,829,438 as at 30 June, 2019. Management has not provided any reason for excluding the balances from the financial statements.

v) Similarly, net overdraft balances totalling 11,781,087,00 held in ten (10) bank accounts operated in six commercial banks have not been reported in the financial statements.

vi) In addition, cash books, bank confirmation certificates and bank reconciliation statements as well as closing balances as at 30 June, 2019 for the four bank accounts have not been availed for audit.

vii) The County Executive operates seven (7) Sub-County hospitals and one hundred and eleven (111) health centres and dispensaries, each of which has its own bank account. However, the closing balances as at 30 June, 2019 for the 118 bank accounts have not been included in the financial statements. In addition, bank account reconciliations and bank confirmation certificates for the accounts have not been availed for audit.

In view of these discrepancies , the completeness, accuracy and existence of the cash and cash equivalents balance totalling Kshs.1,403,742,000 reflected in the statement of assets and liabilities as at 30 June, 2019 was not confirmed.

2.0 Unexplained Variances in Accounts Payables – Deposits and Retentions

The statement of assets and liabilities as at 30 June, 2019 reflects accounts payables – deposits and retentions balance totalling Kshs.8,380,000, as further disclosed in Note 23 to the financial statements. However, the supporting schedule for the balance reflects payables totaling Kshs.7,136,086 resulting in an unexplained variance of Kshs.1,243,914 between the two sets of records. Similarly, the retention monies account No.1000239678 operated at the Central Bank of Kenya reflects a balance of Kshs.2,606,806 as at 30 June, 2019, against Kshs.5,773,194 reflected in the supporting schedules prepared by Management. No explanation has been provided for the anomaly.

In view of these discrepancies, the accuracy and completeness of the accounts payables – deposits and retentions totalling Kshs.8,380,000 could not be confirmed.

3.0 Inaccurate Statement of Cash Flows

The statement of cash flows for the year ended 30 June, 2019 reflects a cash and cash equivalents balance totalling Kshs.1,401,936,000 as at 30 June, 2019, which however differs with the balance totalling Kshs.1,404,188,000 reflected in the statement of assets and liabilities as at 30 June, 2019 by Kshs.2,252,000. No explanation has been provided by Management for the difference between the two sets of records.

In addition, summation of cash and cash equivalents balance at the beginning of the year on 1 July, 2018 amounting to Kshs.1,098,011,000 and the reported net increase in the balance during the year amounting to Kshs.295,423,000 yielded Kshs.1,393,434,000 which amount however, differs by Kshs.8,502,000 from the sum of Kshs.1,401,936,000 reflected in the statement of cash flow.

Consequently, the accuracy of the statement of cash flow has not been confirmed.

4.0 Unsupported Transfers from Other Government Entities

The statement of receipts and payments reflects transfers from other Government entities totalling Kshs.168,515,000 comprised of disbursements amounting to Kshs.150,466,000 from the Kenya Roads Board and conditional allocations for compensation for user fees foregone totalling Kshs.18,049,000, as further disclosed in Note 3 to the financial statements. However, Kshs.18,049,000 was not supported with schedules or other records and as a result, its accuracy and validity could not be confirmed.

In view of the discrepancy, the accuracy and completeness of the transfers from other Government entities balance totalling Kshs.168,515,000 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

5.0 Variances in World Bank Grant Funds – Universal Health Care (UHC)

The statement of receipts and payments reflects transfers to other Government entities totalling Kshs.1,131,817,000 which in turn include grant disbursements totalling Kshs.41,782,000 received from the World Bank, as further disclosed in Note 14 to the financial statements. However, the balance differs from the receipts totalling Kshs.33,281,008 reflected in the respective bank account during the year under review. Management has not provided an explanation for the variance amounting to Kshs.8,500,992 between the two sets of records.

Consequently, the accuracy of the transfers to other Government entities balance totalling Kshs.1,131,817,000 reflected in the statement of receipts and payments has not been confirmed.

6.0 Unreconciled Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers totalling Kshs.503,120,000 as further disclosed in Note 15 to the financial statements.

Included in the balance is a sum of Kshs.57,000,000 reportedly transferred to the County Staff Mortgage Fund. However, the financial statements of the Fund for the year under review indicate that sums totalling Kshs.114,989,180 were received from the County Executive during the year. No explanation has been provided by Management for the difference amounting to Kshs.57,989,180 between the two sets of records.

In view of the anomaly, the accuracy and completeness of the other grants and transfers totalling Kshs.503,120,000 reflected in the statement of receipts and payments was not confirmed.

7.0 Variance in Own-Generated Revenue

The statement of receipts and payments reflects County own-generated receipts totalling Kshs.495,848,000, as further disclosed in Note 9 to the financial statements. However, the supporting monthly revenue summaries presented for audit reflected a sum of Kshs.473,694,018 resulting in an unexplained variance of Kshs.22,153,982. Consequently, the accuracy and completeness of the County own-generated receipts totalling Kshs.495,848,000 could not be confirmed.

8.0 Unexplained Variance in Returned County Revenue Fund (CRF) Issues

The statement of receipts and payments reflects returned County Revenue Fund (CRF) issues totalling Kshs.1,129,009,000 as further disclosed in Note 10 to the financial statements. However, the balance differs by Kshs.30,998,000 with the closing bank balance totalling Kshs.1,098,011,000 reflected in the statement of assets and liabilities as at 30 June, 2018.

In view of the discrepancy, the accuracy of the returned CRF issues totalling Kshs.1,129,009,000 reflected in the financial statements could not be confirmed.

9.0 Unconfirmed Pending Bills Balance

Notes 26, 27 and 28 to the financial statements indicate that pending bills as at 30 June, 2019 totalled Kshs.711,592,000. However, the schedules availed for audit reflected bills totalling Kshs.594,859,048 resulting in an unexplained variance of Kshs.116,732,952. In addition, examination of the schedules availed to support the balance revealed the following anomalies:

i) A sum of Kshs.1,643,127 was shown as a pending bill incurred on construction of pit latrines at Itoik Dispensary. However, a visit to the named project site revealed that work on the project had not started and therefore no bill was payable to the contractor as at 30 June, 2019.

ii) Review of expenditure records indicated that paid invoices valued at Kshs.1,697,000 incurred on servicing of cold chain equipment in the previous financial year ended 30 June, 2018 had not been included among pending bills totalling Kshs.1,120, 457,000 reflected in the financial statements for the year.

iii) Similarly, Management during the year under review paid bills totalling Kshs.96,906,344 owed by the Department of Roads and Public Works as at

30 June, 2018. However, the bills were not among those disclosed in the certified financial statements for the year ended 30 June, 2018.

In view of these anomalies, the accuracy and validity of the pending bills balance totalling Kshs.711,591,000 could not be confirmed.

10.0 Unconfirmed Acquisition of Fixed Assets Balance

Annex 5 to the financial statements indicates that the total historical cost of assets as at 30 June, 2019 was Kshs.7,631,051,000. However, the fixed assets register availed for audit did not disclose or include assets taken over by the County from the defunct local authorities. Consequently, the completeness, accuracy and security of the assets owned by the County Executive could not be confirmed.

11.0 Unconfirmed Valuation of Works Done on Monire – Lelach Primary – Chepbeny Road

Management awarded a tender for the construction of Monire – Lelach Primary – Chepbeny Road during the year under review at a contract sum of Kshs.1,648,297. However, records showing how the contractor was appointed, and the Bills of Quantities showing the nature of works contracted for, were not availed for audit. As a result, the value of work done by the contractor could not be confirmed.

Consequently, the validity and value for money on payments totalling Kshs.1,648,297 could not be confirmed.

12.0 Unconfirmed Insurance Costs

The statement of receipts and payments reflects use of goods and services payments totalling Kshs.1,213,044,000 out of which Kshs.94,514,000 are costs of insurance services. Examination of records on the payments indicated that during the 2017/18 financial year Management awarded an insurance broker a contract to provide general insurance brokerage services at a cost of Kshs.22,975,631. However, the contract signed with the broker had the following anomalies:

i. The performance bond for the respective tender had expired on 4 March, 2018 yet the insurance contract against which the bond was issued was set to end in December, 2018.

ii. Details on the respective insurance covers, related properties, policy documents and amounts insured were not availed for audit.

In addition, analysis of the integrated Financial Management System (IFMIS) records indicated that a further Kshs.48,446,081 was paid to the broker for services provided under other covers. However, the nature and values of properties insured could not be confirmed as the respective records were not availed for audit.

In view of these anomalies, the occurrence and validity of insurance costs totalling Kshs.71,421,712 included in the payments for goods and services balance totalling Kshs.1,213,044,000 reflected in the statement of receipts and payments was not confirmed.

13.0 Unconfirmed Costs of Youth Empowerment Training

The use of goods and services payments balance totalling Kshs.1,213,044,000 reflected in the statement of receipts and payments also includes payments totalling Kshs.13,576,843.60 spent on training of youth at Chebwagan Youth Empowerment Centre, as detailed in Appendix I to this report.

However, stores records examined did not reflect receipt of the following items paid for at Kshs.4,439,371:

	Item Name	Value Cost (Kshs.)
1.	250 Litres of Soap	430,000
2.	Catering Services	689,040
3.	Electrical Materials	1,220,331
4.	Curtains	2,100,000
Total		**4,439,371**

In addition, painting of executive toilets paid for at Kshs.1,190,972 was not done.

In the absence of relevant evidence, the occurrence and validity of expenditure totalling Kshs.13,576,844 reported to have been incurred on youth training during the year under review was not confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kericho Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there were no other key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.8,417,967,000 and Kshs.7,899,000,000 respectively resulting to a revenue shortfall of Kshs.541,121,000 or 6% of the budget. Similarly, the County Executive spent Kshs.6,474,568,000 against an approved budget of Kshs.8,417,967,000 resulting to an under-expenditure of Kshs.1,943,384,000 or 23% of the budget. The underfunding constrained the execution of planned activities and delivery of services to the residents of Kericho County.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Un-Satisfactory Implementation of Projects

Physical verification of the following projects revealed several unsatisfactory issues in respect to the works carried out:

(i) Kericho Stadium Perimeter Wall

Procurement records indicated that a sum of Kshs.2,293,693 was paid to a contractor to build a wall around Kericho Stadium. However, audit inspection of the work done confirmed that the wall collapsed soon after it was completed.

Consequently, no value for money was obtained from the sum of Kshs.2,293,693 spent on the project.

(ii) Other Projects

Audit verification of the following projects revealed several unsatisfactory issues in spite of payments totalling Kshs.5,503,492 having been made to the respective contractors:

Project Name	Cost (Kshs.)	Issues Noted
Chepsion Youth Polytechnic	1,300,000	Electrical and painting works were pending. The quality of workmanship was low. The contractor was not on site and there was no indication that the pending works would be completed.
Lelechwet Dispensary	904,800	The wall paint had peeled off and the floors were cracked or had caved in. The contractor was not on site. Further, some incomplete facilities had been put to use.
Leldet Youth Polytechnic	3,298,692	The timber workshop built was not put to use. In addition, painting work was not done.
Total	**5,503,492**	

In the circumstances, taxpayers did not obtain value for money on the sum of Kshs.5,503,494 spent on the three projects.

2.0 Unutilized Assets

Examination of records on acquisition of assets indicated that following assets acquired at an aggregate cost of Kshs.8,100,887 were not put to use:

(i) Coffee Pulping Machines

The Department of Trade, Industrialization, Co-operative Management, Tourism and Wildlife purchased eight (8) coffee pulping machines at a total cost of Kshs.2,312,400 for use by various coffee co-operatives in the County. However, only one of the machines had been put to use.

(ii) Office Block for Mosop Farmers' Co-operative Society

The County Executive, through the Department of Trade, Industrialization, Cooperative Management, Tourism and Wildlife, hired a contractor to build an office for Mosop Farmers' Co-operative Society at a cost of Kshs.1,277,068. The building was completed in April, 2019, inspected and paid for but was not put to use. No plausible explanation was provided by Management for the anomaly.

(iii) Sanitary Facilities at Sondu Market not Utilized

The Department of Trade, Industrialization, Co-operative Management, Tourism and Wildlife built sanitary facilities at Sondu Market at a cost of Kshs.1,372,403, Brooke Market at Kshs.1,650,044 and Kapsuser Market at Kshs.1,488,972. However, at the time of the audit in September, 2019, the facilities had not been put to use, more than five months, after they were completed. No adequate explanation was provided by Management for the anomaly.

(iv) Early Childhood Development (ECD) Classrooms

Procurement records examined during the audit indicated that the Department of Education, Youth Affairs, Culture and Social Services hired a contractor to build Early Childhood Education (ECD) classrooms at Kapkondo and Kotetni at a cost of Kshs.938,440 and Kshs.1,499,699 respectively. The classrooms were, however, not put to use upon their completion.

As a result of the failure by Management to use the assets, no benefits were derived from the expenditure totalling Kshs.8,100,887 spent in acquiring these assets.

3.0 Grounded Motor Vehicles

Audit inspections at health facilities across the County revealed that fourteen vehicles owned by the National Government but under the Management of the County Government were grounded due to various mechanical defects. The vehicles, are listed in Appendix II.

The vehicles were not providing services during the period they were grounded and were losing value.

4.0 Payment for Undelivered Motor Cycles

Payment records examined indicated that during the year under review, the County Executive paid Kshs.1,740,000 to a vendor to supply 10 (ten) motor cycles. At the time of audit in November, 2019, the motor cycles had not been delivered. Further, there were no records to confirm whether Management observed the requirements of

the Public Procurement and Asset Disposal Act, 2015 when procuring the motor cycles.

In the circumstance, Management breached procurement regulations by paying for the motor cycles before they were supplied. As a result, no value has been obtained from the expenditure totalling Kshs.1,740,000 incurred on their purchase and the funds are at risk of loss.

5.0 Incomplete but Paid for Fencing of Moi Gardens

Records availed for audit indicated that construction of a fence costing Kshs.9,963,559 at Moi Gardens in Kericho Town was paid for in July, 2018. However, an audit inspection in December, 2019 revealed the following anomalies.

i. The works were not completed and the contractor was not on site. Among the works not done was installation of a gate included in the Bills of Quantities. Records availed for audit indicated that the Inspection and Acceptance Committee however, certified the works as complete after which Management made payments due the contractor.

ii. The Bills of Quantities and contract price included a section of the perimeter wall built by an adjacent hotel.

In the circumstances, the residents of Kericho County did not obtain value for money from the sum of Kshs.9,963,559 paid for the incomplete fence. In addition, the validity of the payments could not be confirmed.

6.0 Revenue Arrears

Revenue records examined indicated that own-source revenues totalling Kshs.20,166,702 due from house rent fees and land and property rates were outstanding as at 30 June, 2019:

Item	Cost (Kshs.)
House Rent Fees	12,025,805
Land and Property Rates	8,140,897
Total	**20,166,702**

Management has not explained the reasons for the failure to collect the revenues.

7.0 Unimplemented Projects

Further, analysis of project implementation status reports as at 30 June, 2019 revealed that the County Executive did not implement road projects valued at Kshs.193,977,537.

8.0 Unsatisfactory Management of Coffee Farm

Records availed for audit indicated the County Government owned Kipkelion Coffee Farm estimated to measure 42 acres. Audit review of the Farm's operations, however, revealed the following unsatisfactory matters:

i. No revenue was reported on the operations of the coffee farm during the year under review.

ii. A section of the land estimated at 15 acres was occupied by informal settlers. There was no evidence of Management having taken any action to recover the land.

iii. 18 acres put under coffee lacked proper maintenance and farm inputs, including fertilizers and labour. No reason was provided by Management for failure to facilitate the farm to improve productivity.

iv. The Farm's coffee pulping machine was in a state of disrepair having broken down a year earlier, with no evidence of attempts to repair it.

v. The Farm had no Manager and further, there were no controls established to ensure compliance with financial and other County policies, or to safeguard the Farm's assets.

vi. The title for the land was not availed for audit and therefore legal ownership of the land by the County Government could not be confirmed.

No plausible explanation was provided by Management for these anomalies.

In the circumstances, the farm is not managed in an effective way.

9.0 Failure to Observe Diversity in Employment

Examination of the staff payroll for the month of July, 2018 revealed that 1801 or 86% of the County Executive's 2071 employees were from the dominant community in the County. Section 7(1) of the National Cohesion and Integration Commission Act, 2008 requires that all public establishments seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment should have more than one third (33%) of its staff from the same ethnic community.

Management, therefore, is in breach of the law on ethnic diversity in public organizations.

10.0 Unpaid National Health Insurance Fund Claims

Records availed for audit indicated that, National Hospital Insurance Fund (NHIF) rebate claims totalling Kshs.62,909,549 payable to the County Executive were outstanding as at 30 June, 2019. The delay in receipt of the claims constrained Management's capacity to provide health services to the residents of Kericho County.

11.0 Unclear Garbage Collection Contracts

Examination of records on garbage collection and market cleaning services contracted between the County Executive and various firms indicated that payments to the firms were determined by weight (tonnage) of garbage collected. However, the means used to measure the weight of actual garbage collected was not specified. As a result, it was not possible to confirm that value for money was obtained on the expenditure incurred on garbage collection during the year under review.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Weaknesses in Revenue and Stock Management Systems at Sub-County Hospitals

Audit review of processes and controls for management of revenue and medical stores at Sub-county hospitals revealed the following weaknesses:

(i) Use of Incomplete and Varying Hospital Revenue Collection Systems

Audit review of the systems used to collect and account for revenue in Sub-County hospitals indicated that the systems were not standardized and did not provide for monitoring and reconciliation of revenue balances. As a result, the risk of errors and omissions in revenue records was high.

(ii) Weaknesses in Stores Management System

Audit review of the electronic system used by the Sub-County hospitals to manage their medical stores revealed the following weaknesses:

- Manual stores balances did not tally with those reflected in the electronic system.
- The electronic system lacked a stores management utility and as a result, receipt and issue of drugs and non-pharmaceutical products as well as expired drugs was done manually. Consequently, real time information on stock levels in the health facilities was not available to Management for use in decision making.
- There was insufficient internal check as duties for ordering, receiving and recording of receipts and issues of drugs and other stores were not segregated.

In view of these weaknesses, medical supplies were not managed in an effective way.

1.1 Officers Without Payroll Numbers and KRA Pin Numbers

Examination of the payroll revealed that, the County Executive recruited new employees during the year under review. However, salary payment schedules and a sample of personnel records indicated that two of the officers were not issued with personal numbers. Further, the records indicated that Kenya Revenue Authority PIN numbers issued to seven employees of the County were invalid even though Pay-as-You-Earn taxes were deducted from their salaries.

These anomalies raised doubt on the accuracy and completeness of employee records maintained by Management.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to dissolve the County Executive. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

10 May, 2021

APPENDICES

Appendix I: Unaccounted for Youth Training Costs

Activity	Contract Sum (Kshs.)
Construction of Dormitory	3,985,000.00
Supply and Delivery of Soap 250ltrs	430,000.00
Supply and Delivery of Plastic Chairs	920,000.00
Provision of Catering Services	689,040.00
Supply and Installation of Electrical Materials	1,220,331.60
Installation of Gutters	2,100,000.00
Construction of Executive Toilets	1,190,972.00
Supply and Delivery of Meat	1,950,000.00
Delivery of Fresh Milk	1,091,500.00
	13,576,843.60

Appendix II: Grounded Motor Vehicles

	Vehicle Reg. No.	Make	Fuel Type	Status/Conditions	Location
1	GKA466N	Nissan	Diesel	Grounded	Kapkatet
2	GKA193A	Nissan	Diesel	Grounded	County Referral
3	GICA041E	Toyota	Diesel	Grounded	County Referral
4	GKA878D	Nissan	Diesel	Grounded	County Referral
5	GICA950T	Canter	Diesel	Grounded	Education Department.
6	GKA815G	Nissan	Diesel	Grounded	Safari Motors
7	GKA039	Mitsubishi	Diesel	Grounded	Kipkelion
8	GKA844D	Nissan	Diesel	Grounded	Kapkatet
9	GKA983	Landover	Petrol	Grounded	Londiani
10	GK171	Chevrolet	Petrol	Grounded	Londiani
11	GK05T	Mitsubishi	Diesel	Grounded	County Referral Hospital
12	GKA174M	Toyota	Diesel	Grounded	County Referral Hospital
13	GK573	Mitsubishi	Diesel	Grounded	James Garage
14	GK810	Toyota	Petrol	Grounded	Nakuru General Hospital

5. FINANCIALSTATEMENTS

5.1 STATEMENT OF RECEIPTS ANDPAYMENTS

	Notes	2018-2019 KShs(000)	2017-2018 KShs(000)
RECEIPTS			
Exchequer releases	1	5,714,800	5,224,600
Proceeds from Domestic and Foreign Grants	2	390,828	122,031
Transfers from Other Government Entities	3	168,515	191,947
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	495,848	415,612
Returned CRF issues	10	1,129,009	401,945
TOTAL RECEIPTS		7,899,000	6,355,685
PAYMENTS			
Compensation of Employees	11	2,344,799	2,172,450
Use of goods and services	12	1,213,044	1,004,297
Subsidies	13	-	-
Transfers to Other Government Units	14	1,131,817	844,969
Other grants and transfers	15	503,120	157,556
Social Security Benefits	16	100,017	97,745
Acquisition of Assets	17	1,147,579	1,027,126
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	34,192	18,046
TOTAL PAYMENTS		6,474,568	5,322,189
SURPLUS/DEFICIT		1,424,432	1,033,496

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 28.02 2020 and signed by:

Chief Officer
Name:CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name:CPA Fernandes Korir
ICPAK Member Number:13966

5.2 STATEMENT OF ASSETS ANDLIABILITIES

	Notes	2018-2019 KShs(000)	2017-2018 KShs(000)
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,403,742	1,097,746
Cash Balances	21B	446	265
Total Cash and cash equivalent		1,404,188	1,098,011
Accounts receivables – Outstanding Imprests	22	342	368
TOTAL FINANCIAL ASSETS		1,404,530	1,098,379
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	8,380	-
NET FINANCIAL ASSETS		1,396,150	1,098,379
REPRESENTED BY			
Fund balance b/fwd	24	(28,282)	74,489
Prior year adjustments	25	-	(9,606)
Surplus/Deficit for the year		1,424,432	1,033,496
NET FINANCIAL POSITION		1,396,150	1,098,379

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 28-02-2020 and signed by:

Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK MemberNumber: 13966

5.3 STATEMENT OF CASHFLOWS

	Notes	2018-2019 KShs (000)	2017-2018 KShs (000)
Receipts from operating income			
Exchequer Releases	1	5,714,800	5,224,600
Proceeds from Domestic and Foreign Grants	2	390,828	122,031
Transfers from Other Government Entities	3	168,515	191,947
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	495,848	415,612
Returned CRF issues	10		-
Payments for operating expenses			
Compensation of Employees	11	(2,344,799)	(2,172,450)
Use of goods and services	12	(1,213,044)	(1,004,297)
Subsidies	13	-	-
Transfers to Other Government Units	14	(1,131,817)	(844,539)
Other grants and transfers	15	(503,120)	(157,556)
Social Security Benefits	16	(100,017)	(97,745)
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	(34,192)	(18,045)
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		1,443,002	1,659,558

CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(1,147,579)	(1,027,126)
Net cash flows from Investing Activities		(1,147,579)	(1,027,126)
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		295,423	632,001
Cash and cash equivalent at BEGINNING of the year		1,098,011	466,010
Cash and cash equivalent at END of the year	21A	1,401,936	1,098,011

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 28.02. 2020 and signed by:

Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK Member Number: 13966

COUNTY GOVERNMENTN OF KERICHO
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

5.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENTCOMBINED

Receipt/Expense Item	Original Budget Kshs:(000) a	Adjustments Kshs:(000) b	Final Budget Kshs:(000) c=a-b	Actual on Comparable Basis Kshs:(000) d	Budget Utilisation Difference Kshs:(000) e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	5,660,160	54,640	5,714,800	5,714,800	-	100
Proceeds from Domestic and Foreign Grants	258,000	304,238	562,238	390,828	171,410	65
Transfers from Other Government Entities	168,514	41,005	209,519	168,515	41,005	100
Proceeds from Domestic Borrowings	-	-	-		-	-
Proceeds from Foreign Borrowings	-	-	-		-	-
Proceeds from Sale of Assets	-	-	-		-	-
Reimbursements and Refunds	-	-	-		-	-
Returns of Equity Holdings	-	-	-		-	-
County Own Generated receipts	630,936	63,883	694,819	495,848	198,971	68
Return issues to CRF	-	1,236,591	1,236,591	1,129,009	164,736	-
TOTAL	6,717,610	1,700,357	8,417,967	7,899,000	541,121	94
PAYMENTS						
Compensation of Employees	2,477,732	(67,500)	2,410,232	2,344,799	61,912	97
Use of goods and services	999,348	195,811	1,195,159	1,213,044	(16,292)	99
Subsidies	-		-	-	-	-
Transfers to Other Government Units	1,468,784	700	1,469,484	1,131,817	337,667	77
Other grants and transfers	226,953	56,000	282,953	503,120	(220,167)	177
Social Security Benefits	72,118	0	72,118	100,017	(27,899)	139

Receipt/Expense Item	Original Budget Kshs:(000) a	Adjustments Kshs:(000) b	Final Budget Kshs:(000) c=a-b	Actual on Comparable Basis Kshs:(000) d	Budget Utilisation Difference Kshs:(000) e=c-d	% of Utilisation f=d/e %
Acquisition of Assets	1,435,090	1,453,093	2,952,066	1,147,579	1,687,219	43
Finance Costs, including Loan Interest	-		-	-	-	-
Repayment of principal on borrowings	-		-	-	-	-
Other Payments	37,585	(1,630)	35,955	34,192	1,763	95
TOTAL	6,717,610	1,636,474	8,417,967	6,474,568	1,943,384	77
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 28.02. 2020 and signed by:

Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK Member Number: 13966

5.5 SUMMARY STATEMENT OF APPROPRIATION:RECURRENT

Receipt/Expense Item	Original Budget Kshs:(000) a	Adjustments Kshs:(000) b	Final Budget Kshs:(000) c=a+b	Actual on Comparable Basis Kshs:(000) d	Budget Utilisation Difference Kshs:(000) e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	3,096,269	210,863	3,307,132	3,307,132	-	100
Proceeds from Domestic and Foreign Grants	258,000	345,243	603,243	390,828	212,415	65
Transfers from Other Government Entities	168,514	41,005	209,519	168,515	41,005	100
Proceeds from Domestic Borrowings	-	-	-		-	-
Proceeds from Foreign Borrowings	-	-	-		-	-
Proceeds from Sale of Assets	-	-	-		-	-
Reimbursements and Refunds	-	-	-		-	-
Returns of Equity Holdings	-	-	-		-	-
County Own Generated receipts	630,936	63,883	694,819	495,848	198,971	68
Return CRF issues	-	-	-	-	-	-
TOTAL	4,153,719	1,636,474	4,773,709	4,340,168	433,540	95
PAYMENTS						
Compensation of Employees	2,477,732	(67,500)	2,410,232	2,344,799	(61,912)	97
Use of goods and services	999,348	195,811	1,195,159	1,213,044	(16,292)	99
Subsidies	-		-	-	-	-

Receipt/Expense Item	Original Budget Kshs:(000) a	Adjustments Kshs:(000) b	Final Budget Kshs:(000) c=a+b	Actual on Comparable Basis Kshs:(000) d	Budget Utilisation Difference Kshs:(000) e=c-d	% of Utilisation f=d/c %
Transfers to Other Government Units	1,468,784	700	1,469,484	1,131,817	(337,667)	77
Other grants and transfers	226,953	56,000	282,953	503,120	220,167	177
Social Security Benefits	72,118	0	72,118	100,017	27,899	139
Acquisition of Assets	-	-	-	-	-	-
Finance Costs, including Loan Interest	-		-	-	-	-
Repayment of principal on borrowings	-		-	-	-	-
Other Payments	37,585	(1,630)	35,955	34,192	1,763	95
TOTAL	5,282,520	183,381	5,465,901	5,375,709	(90,192)	98
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 28.02. 2020 and signed by:

Chief Officer
Name: CPA George Kirer
ICPAK MemberNumber:9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK MemberNumber:13966

5.6 SUMMARY STATEMENT OF APPROPRIATION:DEVELOPMENT

Receipt/Expense Item	Original Budget Kshs:(000)	Adjustments Kshs:(000)	Final Budget Kshs:(000)	Actual on Comparable Basis Kshs:(000)	Budget Utilisation Difference Kshs:(000)	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,563,891	(156,223)	2,407,668	2,407,668	-	100
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Return CRF issues	-	1,236,591	1,236,591	1,129,009	107,582	-
TOTAL	2,563,891	1,080,368	3,644,259	3,536,677	107,582	-
PAYMENTS	-	-	-	-	-	-
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-

Receipt/Expense Item	Original Budget Kshs:(000)	Adjustments Kshs:(000)	Final Budget Kshs:(000)	Actual on Comparable Basis Kshs:(000)	Budget Utilisation Difference Kshs:(000)	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,435,090	1,453,093	2,952,066	1,147,579	1,804,487	43
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	1,435,090	1,453,093	2,952,066	1,264,847	1,804,487	43
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 28.02. 2020 and signed by:

Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK Member Number:13966

5.7 BUDGET EXECUTION BY PROGRAMMES ANDSUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	Date, 2019	
	KShs	KShs	KShs	KShs	KShs
Livestock pest and disease Control Program	11,155,396	-	11,155,396	10,911,544	243,852
Livestock Breeding Program	10,230,090	-	10,230,090	8,828,862	1,401,228
Soin Agricultural Training Centre Modernization	15,083,960	-	15,083,960	12,436,870	2,647,091
Livestock improvement, Feeds and Products Processing Projects	16,175,798	-	16,175,798	12,268,759	3,907,039
Enhancement of Industrial Crops	42,817,629	-	42,817,629	42,827,421	(9,792)
Horticulture Production, Processing and Marketing Project	15,890,732	-	15,890,732	2,630,944	13,259,788
Agricultural Mechanization Technology Development project	7,605,998	-	7,605,998	-	7,605,998
Promotion of Food and Nutrition Security	10,412,951	-	10,412,951	4,500,000	5,912,951
Enhancement of Fish farming and utilization project	5,216,893	-	5,216,893	-	5,216,893
Small Holder Irrigation	3,556,208	-	3,556,208	-	3,556,208
Agricultural Extension Services Programme	2,479,240	-	2,479,240	-	2,479,240
Kenya Climate Smart Agriculture Project (KCSAP)	116,443,510	-	116,443,510	3,571,800	112,871,710

Programme/Sub-programme	Original Budget 2019	Adjustments	Final Budget 2019	Actual on comparable basis Date, 2019	Budget utilization difference
Agricultural Sector development support Fund(ASDSP)	24,732,548	-	24,732,548	9,495,875	15,236,673
Construction and Completion of model ECDE classrooms within the 29 wards	101,756,091	-	101,756,091	37,568,176	64,187,914
Construction Ablution Blocks in Existing ECDE Schools	50,563,704	-	50,563,704	-	50,563,704
purchase of playing items for the existing ecde classrooms	13,750,321	-	13,750,321	13,750,211	110
Construction of cultural centre in fortenan museum	8,593,951	-	8,593,951	-	8,593,951
Furnishing of Ecde classrooms with furniture	10,938,223	-	10,938,223	-	10,938,223
Purchase of equipment for the Persons with DisabiliyProgrammes	10,312,741	-	10,312,741	-	10,312,741
Construction of Water and Sewarage Infrastructure	299,390,901	-	299,390,901	111,054,906	188,335,995
Grant to Tilibei water and Sanitation Company (TILILWASCO)	25,000,000	-	25,000,000	26,602,429	(1,602,429)
Rehabilitation of Dumpsites	5,000,000	-	5,000,000	2,946,800	2,053,200
Other Civil Works (Fencing and Beautification of Uhuru and Moi Gardens)	10,000,000	-	10,000,000	-	10,000,000
Fencing of Land for Water Infrastructure/Treatment Plant @ unilever	-	-	-	-	-
Purchase of Tree seeds, Seedlings and Nursery Materials	5,800,000	-	5,800,000	1,278,200	4,521,800

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	Date, 2019	
Purchase of Trucks and Trailers (Garbage Trucks)	20,000,000	-	20,000,000	21,130,189	(1,130,189)
Purchase of Specialised Plant, Equipment and Machinery (skips)	5,000,000	-	5,000,000	1,095,000	3,905,000
Construction of Non -Residencial buildings(modern complex ward office)	20,676,315	-	20,676,315	4,616,171	16,060,144
Renovation of Non ResidencialBuidings-Existing(Completion of Fire station)	11,450,000	-	11,450,000	-	11,450,000
Kenya Devolution Support Project	72,886,743	-	72,886,743	21,513,050	51,373,693
Resource Center Establishment	7,240,234	-	7,240,234		7,240,234
Conducting Base-line Survey	15,765,310	-	15,765,310	9,975,500	5,789,810
Establishment of enterprise resource plannings-ERP(audit, budget, accounts & planning units)	15,000,000	-	15,000,000	14,448,578	551,422
Valuation Roll	14,750,000	-	14,750,000		14,750,000
Development of Land Asset register	5,400,000	-	5,400,000	5,499,781	(99,781)
spatial planning for kapkatet, sosiot and Londiani	-	-	-		-
Survey of Towns	6,401,241	-	6,401,241		6,401,241
Development of County Spatial Plans	32,000,000	-	32,000,000	32,911,010	(911,010)
Acquisition& construction of Governor's & Deputy	-	-			

Programme/Sub-programme	Original Budget 2019	Adjustments	Final Budget 2019	Actual on comparable basis Date, 2019	Budget utilization difference
Governor's Residences			-		-
Planning/Preparation of Development Plans	4,000,000	-	4,000,000	1,000,000	3,000,000
Repair and Refurbishment of Residential Buildings	4,000,000	-	4,000,000	3,473,595	526,405
Refurbishment of County Non-residential Buildings	15,000,000	-	15,000,000	12,481,535	2,518,465
Acquisition of Land for Water Infrastructure County Wide	15,000,000	-	15,000,000	-	15,000,000
Capital Grants to County Municipal Boards.(Kenya Urban Support Programme)	256,299,000	-	256,299,000	-	256,299,000
Urban Institutional Grant	41,200,000	-	41,200,000		41,200,000
Maintenance of Access Roads and Drainage Structures in Urban Areas	30,000,000	-	30,000,000	-	30,000,000
Construction of County Roads in the Rural areas Equitably County-wide	601,500,000	-	601,500,000	466,381,062	135,118,938
Routine Roads Maintenance Fuel Levy Fund	287,501,906	-	287,501,906	109,268,000	170,234,071
Design and construction of Drainage Sturctures and other infrastructure and civil works (Bridges, culverts and other civil works) across the county	71,000,000	-	-	7,906,956	63,093,044

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	Date, 2019	
Street lighting/Solar Lights Installation and Maintenance	3,624,964	-	-	-	3,624,964
Construction of BodaBoda Sheds in 30 wards as per Work Plan	20,000,000	-	20,000,000	-	20,000,000
Construction of Kerenga Airstrip	10,000,000	-	10,000,000		
Construction of Buildings(Market Sheds), Chainlink Fencing and Toilet Blocks	16,621,789	-	16,621,789	10,797,319	5,824,470
Capital Grants to Semi-autonomous Agencies (Kericho County Enterprise Fund)		-		-	-
Conservation and Development of Tourist sites at Rerisik, Bagao Caves, Fort-tenan and Tulwap kipsigis	4,409,656	-	4,409,656	-	4,409,656
Support to Cooperative Societies	17,634,856	-	17,634,856	3,823,478	13,811,378
Expanding ICT Infrastructural Development and Civil Works and electrical works in 6 ICT centers for every subcounty	10,000,000	-	9,328,102	671,899	9,328,102
Extending of wide area networks,Training and Innovation	6,565,302	-	4,596,930	1,968,372	4,596,930
Equipping of Data Centre and creation of Online Portals	8,000,000	-		3,374,406	
Internetworking & Communication Establishment-County Wide	7,000,000	-	4,447,066	2,552,934	4,447,066
Equiping Existing Youth Polytechnic with training Tools and Equipment	9,000,000	-	9,221,600	(221,600)	9,221,600
Construction of 6 workshops in Youth Polytechnics		-			

Programme/Sub-programme	Original Budget 2019	Adjustments	Final Budget 2019	Actual on comparable basis Date, 2019	Budget utilization difference
	12,000,000		12,809,784	(809,784)	12,809,784
Purchase of Tartan-Track for Kericho Green Stadium	37,400,000	-	9,148,913	28,251,087	9,148,913
Conditional Allocation for Youth Polytechnics	76,752,121	-	-	76,752,121	-
Construction and Completion of Health Centres and Dispensaries	189,298,939	-	189,298,939	66,555,665	122,743,274
Construction of Sub County Medical Stores (Londiani Hospital and Sigowet hospital) - phaseI	12,000,000	-	12,000,000	-	12,000,000
Construction of Centre of Excellence for Mother Child Health at Kapkatet Hospital - phase I	10,000,000	-	10,000,000	2,469,171	7,530,829
Construction and Equiping a Modern A&E Unit at Kaitui	11,000,000	-	11,000,000	-	11,000,000
Perimeter Wall at Sigowet Hospital - Phase I	7,000,000	-	7,000,000	-	7,000,000
Construction of Mokyolok Health Centre	10,000,000	-	10,000,000	-	10,000,000
Construction of lab at Londiani and extension of the lab block at Kapkatet Hospital	10,300,000	-	10,300,000	4,994,768	5,305,232
Completion of a New born unit and drug store at Sigowet Hospital	3,500,000	-	3,500,000	-	3,500,000
Remodelling of theatre block at Sigowet	1,300,000	-	1,300,000	1,300,000	-
construction of Theatre at Fort Tenan	17,767,319	-	17,767,319	3,483,180	14,284,139
Shelving and fence of drug store	1,800,000	-	1,800,000	1,336,800	463,200

Programme/Sub-programme	Original Budget 2019	Adjustments	Final Budget 2019	Actual on comparable basis Date, 2019	Budget utilization difference
Londiani facelift	3,172,101	-	3,172,101	3,172,101	-
Completion of mortuary at Londiani	1,198,383	-	1,198,383	-	1,198,383
Completion of CCC administration block	9,774,359	-	9,774,359	9,774,359	-
Completion of modern casualty at Kapkatet	3,829,357	-	3,829,357	3,829,357	-
Perimeter wall at Kericho CRH - Phase I	3,200,000	-	3,200,000	2,551,600	648,400
Extension of Kericho Satelite blood bank	1,451,334	-	1,451,334	1,451,334	-
Construction of a Modern Mortuary Unit at Kericho CRH - phase I	19,000,000	-	19,000,000	-	19,000,000
Completion of Kipkelion Sub County Hospital Wards	8,000,000	-	8,000,000	-	8,000,000
Construction of Cancer Centre	10,000,000	-	10,000,000	-	10,000,000
Construction of Ultramodern Ophthalmology Centre at Kericho Referral Hospital	36,000,000	-	36,000,000	-	36,000,000
Purchase of Medical and Dental Equipment	66,884,121	-	66,884,121	9,084,033	57,800,088
Renal Dialysis Equipment	14,000,000	-	14,000,000	-	14,000,000
Equiping of Ophthalmology Centre at Kericho Referral Hospital	-	-	-	-	-
Assorted Hospital equipment, Beds and Linen		-			

Programme/ Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	Date, 2019	
	9,968,121		9,968,121	-	9,968,121
Equiping of the CCC block	7,000,000	-	7,000,000	7,000,000	-
Purchase of Blood bank equipment	17,200,000	-	17,200,000	9,438,000	7,762,000
Purchase of cooling equipment for Londiani mortuary	11,000,000	-	11,000,000	-	11,000,000
Purchase of a stand by generator for Kericho CRH and 2 Electric Switchboards	27,266,000	-	27,266,000	13,435,012	13,830,988
Purchase of a Laundry machine for Kericho CRH	450,000	-	450,000	450,000	-
Prepayment for Purchase of MRI Scan Machine for Kericho CRH	-	-	-	-	-
Provision of Universal Healthcare Coverage- covering all the 30 wards	36,000,000	-	36,000,000	36,000,000	-
User Fee Reimbursement	18,048,789	-	18,048,789	18,048,789	-
DANIDA Funds	17,516,250	-	17,516,250	17,516,250	-
World Bank Grant (Strengthening Health Systems - Universal Coverage)	70,007,974	-	70,007,974	26,017,021	43,990,953
Grants to Facilities not supported by DANIDA	16,452,000	-	16,452,000	16,452,000	-
Water Works & other projects in Kipkelion West/Chepseon	58,992,868	-	58,992,868		58,992,868
Drilling, casing, piping and water pumps& Other Projects in Soin/Sigowet/Kapsoit	60,000,000	-	60,000,000	836,875	59,163,125

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	Date, 2019	
Kaboloin water project - lower part of Kapsaos Ward	10,000,000	-	10,000,000		10,000,000
Construction and equiping of wards for Accident& Emergency unit in Kaitui health Centre	9,000,000	-	9,000,000		9,000,000
Rehabilitation, fencing, drainage and sheds construction-sondu market/Kapkelek	20,000,000	-	20,000,000		20,000,000
Completion of Roret Pineapple Plant-kisiara Ward	20,000,000	-	20,000,000		20,000,000
Upgrading of Ainamoi Health centre to Sub County Hospital	15,000,000	-	15,000,000	5,987,900	9,012,100
Construction of milk processing plant-Chepseon Ward	-	-	-		-
Horticulture Collection Center & Cereal Store-Tendeno/Sorget Ward	10,000,000	-	10,000,000		10,000,000
Acquisition of Land and Construction of Parking Bay& Market - Kapsoit ward	-	-	-		-
Rehabilitation, Tarmarcking and Construction of		-			

Programme/Sub-programme	Original Budget 2019	Adjustments	Final Budget 2019	Actual on comparable basis Date, 2019	Budget utilization difference
Drainage structures in Londiani and kapkatet Townships	113,894,482		113,894,482	57,036,630	56,857,852
Compensation of Employees	2,477,732	(67,500)	2,410,232	2,344,799	61,912
Use of goods and services	999,348	195,811	1,195,159	1,213,044	17,885
Other grants and transfers	226,953	56,000	282,953	503,120	(220,167)
Social Security Benefits	72,118	0	72,118	100,017	(27,899)
Finance Costs, including Loan Interest	-		-	-	-
Repayment of principal on borrowings	-		-	-	-
Other Payments	37,585	(1,630)	35,955	34,192	1,763
TOTAL	6,717,610	1,636,474	8,417,967	6,474,568	1,943,399

5.8 SIGNIFICANT ACCOUNTINGPOLICIES

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

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 County Government of Kericho 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 County Government of Kericho includes such value

in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to KShs 8.4 million compared to KShs nil in prior period as indicated on note 23

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Government of Kericho 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 County Government of Kericho 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 30.04.2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Government of Kericho actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial

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

14. Related party transactions

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

5.9 NOTES TO THE FINANCIALSTATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Total Exchequer Releases for quarter 1	685,776	365,722
Total Exchequer Releases for quarter 2	514,332	835,936
Total Exchequer Releases for quarter 3	2,143,050	1,436,765
Total Exchequer Releases for quarter 4	2,371,642	2,586,177
Total	5,714,800	5,224,600

Exchequer amount received Kshs: 5,714,800,000
Amount included in CARA Kshs: 5,714,800,000

2. PROCEEDS FROM DOMESTIC AND FOREIGNGRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 - 2018
			KShs(000)	KShs(000)
Grants Received from Bilateral Donors (Foreign Governments)				
-	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
Health Sector Support Project (HSSP) DANIDA	-	-	17,516	7,154
World Bank Health Grant	-	-	26,017	19,221
Kenya Devolution Support Programme-World Bank	-	-		41,595
KACSP	-	-	42,838	-
Kenya Urban Support Program	-	-	256,299	-
KUSP UIG	-	-	41,200	-
ASDSP II	-	-	6,958	-
Grants Received from other levels of government	-	-		-
Youth Polytechnics	-	-	-	35,747
Total	-	-	390,828	122,031

3. TRANSFERS FROM OTHER GOVERNMENTENTITIES

Description	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Transfers from Central government entities		
Kenya Roads Board	150,466	191,947
Conditional Allocations for Compensation for User Fees Foregone	18,049	-
Transfers from Counties		
-	-	-
-	-	-
TOTAL	168,515	191,947

4. PROCEEDS FROM DOMESTICBORROWINGS

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
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 FOREIGNBORROWINGS

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OFASSETS

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	--	-
Receipts from Sale of Plant Machinery and Equipment	--	-
Receipts from Sale of Certified Seeds and Breeding Stock	--	-
Receipts from Sale of Strategic Reserves Stocks	--	-
Receipts from Sale of Inventories, Stocks and Commodities	--	-
Disposal and Sales of Non-Produced Assets	--	-
Receipts from the Sale of Strategic Reserves Stocks	--	-
Total	-	-

7. REIMBURSEMENTS ANDREFUNDS

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals &Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

8. RETURNS OF EQUITYHOLDINGS

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

9. COUNTY OWN GENERATEDRECEIPTS

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Interest Received	-	-
Profits and Dividends	4,500	-
Rents	-	49,853
Other Property Income	67,182	27,633
Sales of Market Establishments	-	14,714
Receipts from Administrative Fees and Charges	1,723	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	1,178
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	471	698
Receipts from Voluntary transfers other than grants	-	-
Business permits	57,994	57,212
Cess	6,197	-
Poll rates	-	-
Plot rents	3,137	13,844
Other local levies	-	1,054
Administrative services fees	160	3,924
Various fees	7,465	-
Council's natural resources	-	-
Exploitation	5,158	6,794
Sales of council assets	-	-
Lease / rental of council's	-	-
Infrastructure assets	-	-

Other miscellaneous receipts	-	4,866
Other miscellaneous receipts	22,154	36,240
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other receipts from financial assets loan	-	-
Market/trade centre fee	26,855	12,634
Vehicle parking fees	38,817	32,897
Housing	15,095	1,645
Social premises use charges	98	290
School fees	-	-
Other education-related	30	25
Other education receipts	-	-
Public health services	2,113	2,848
Public health facilities operations	197,696	132,726
Environment & conservancy	4,628	28
Administration	4,897	-
Slaughter houses administration	2,205	2,958
Water supply administration	-	-
Sewerage administration	7,052	2,818
Other health & sanitation	18	-
Technical services fees	20,203	8,697
External services fees	-	34
	495,848	415,612

10. RETURNED CRF ISSUES

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Recurrent account	5	2
Development account	2	5
County Assembly	15	-
Opening Balance	1,071,856	401,938
Returned RMLF	48,630	
Returned UHC	8,501	
Total	1,129,009	401,945

11. COMPENSATION OFEMPLOYEES

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Basic salaries of permanent employees	1,375,114	1,366,097
Basic wages of temporary employees	18,482	112,411
Personal allowances paid as part of salary	951,203	693,942
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,344,799	2,172,450

12. USE OF GOODS ANDSERVICES

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Utilities, supplies and services	64,517	57,742
Communication, supplies and services	11,418	14,273
Domestic travel and subsistence	116,352	89,278
Foreign travel and subsistence	43,925	60,550
Printing, advertising and information supplies & services	65,057	49,448
Rentals of produced assets	15,222	18,643
Training expenses	73,893	56,950
Hospitality supplies and services	83,769	60,259
Insurance costs	94,514	78,371
Specialized materials and services	389,205	276,087
Fuel and lubricants	47,014	27,918
Office and general supplies and services	27,358	19,426
Other operating expenses	125,997	141,757
Routine maintenance – vehicles and other transport equipment	23,200	35,435
Routine maintenance – other assets	31,603	26,330
Total	1,213,044	1,004,297

13. SUBSIDIES

Description	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-
	-	-
TOTAL	-	-

14. TRANSFER TO OTHER GOVERNMENTENTITIES

Description	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Transfers to Central government entities		
See attached list	-	-
Transfers to Other Counties		
County Assembly	735,680	588,082
Kericho County Referal Hospital	46,354	39,018
Sigowet Sub-County Hospital	1,661	1,585
Kipkelion Sub-County Hospital	245	129
Roret Sub-County Hospital	691	1,051
Kapkatet County Hospital	27,831	56,167
Londiani Sub-County Hospital	2,240	615
Fortenan Sub-County Hospital	1,707	-
KACSP	42,838	
World Bank Grant-UHC	41,782	10,720
Youth Polytechnics	35,747	
DANIDA	24,670	13,007
User Fees Reimbursement	18,049	
RMLF	109,268	103,541
Grants to Facilities not supported by DANIDA	16,452	9,021
Grant to Tilibei water and Sanitation Company (TILILWASCO)	26,602	22,033
TOTAL	1,131,817	844,969

15. OTHER GRANTS AND OTHERPAYMENTS

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Scholarships and other educational benefits	129,555	119,000
Emergency relief and refugee assistance	56,443	-
Subsidies to small businesses, cooperatives, and self	3,823	-
Staff Morgage	57,000	18,318
Staff Car Loan	-	20,238
KUSP	256,299	-
Total	503,120	157,556

16. SOCIAL SECURITYBENEFITS

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Government pension and retirement benefits	22,649	67,183
Social security benefits in cash and in kind	41,368	-
Employer Social Benefits in cash and in kind	-	30,562
Provision of Universal Healthcare Coverage- covering all the 30 wards	36,000	-
Total	100,017	97,745

17. ACQUISITION OFASSETS

Non Financial Assets	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Purchase of Buildings	-	-
Construction of Buildings	164,337	86,022
Refurbishment of Buildings	21,764	26,930
Construction of Roads	466,381	301,565
Construction and Civil Works	141,385	76,623
Overhaul and Refurbishment of Construction and Civil Works	62,535	61,984
Purchase of Vehicles and Other Transport Equipment	15,185	48,537
Overhaul of Vehicles and Other Transport Equipment	-	0
Purchase of Household Furniture and Institutional Equipment	-	0
Purchase of Office Furniture and General Equipment	10,044	27,581
Purchase of ICT Equipment	26,707	26,324
Purchase of Specialized Plant, Equipment and Machinery	98,087	89,262
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	83,396	1,128
Research, Studies, Project Preparation, Design & Supervision	2,258	47,934
Rehabilitation of Civil Works	-	76,235
Acquisition of Strategic Stocks and commodities	-	41,540
Acquisition of Land	-	102,256
Acquisition of Intangible Assets	55,500	13,205
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	1,147,579	1,027,126

18. FINANCE COSTS, INCLUDING LOANINTEREST

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING ANDON-LENDING

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On –	-	-
Total	-	-

20. OTHERPAYMENTS

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments		-
Inter-Governmental Relations	6,199	9,506
Purchase of milk	300	674
Public Participation	27,693	7,866
	34,192	18,046

21. CASH AND BANKBALANCES

21A. BANKBALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (If in foreign currency)	2018 - 2019	2017 - 2018
				KShs(000)	KShs(000)
KERICHO COUNTY-DEVELOPMENT ACCOUNT-CBK ACCOUNT NO 1000171267	Ksh:	Development	-	19,153	2
KERICHO COUNTY-RECURRENT ACCOUNT-CBK ACCOUNT NO 1000171308	Ksh:	RECURRENT	-	14	5
KERICHO COUNTY-REVENUE ACCOUNT-CBK ACCOUNT NO 1000171677	Ksh:	RECURRENT	-	1,376,195	1,071,855
KERICHO COUNTY-DEPOSIT ACCOUNT-CBK ACCOUNT NO 1000239678	Ksh:	RECURRENT	-	8,380	-
KERICHO COUNTY-REVENUE COLLECTION ACCOUNT-KCB ACCOUNT NO 1140754297	Ksh:	RECURRENT	-	-	25,884
Total				1,403,742	1,097,746

21B. CASH INHAND

	2018 - 2019 KShs (000)	2017 - 2018 KShs (000)
Cash in Hand – Held in domestic currency	445.9	265.2
Cash in Hand – Held in foreign currency	-	-
Total	445.9	265.2

Cash in hand should also be analysed as follows:

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Kipkelion West Sub-County	-	-
Belgut Sub-County	3	-
Soin-Sigowet Sub-County	11.1	-
KIPKELION EAST SUB-COUNTY	-	-
LANDS AND PHYSICAL PLANNING	-	-
BURETI SUB-COUNTY	-	-
AINAMOI SUB-COUNTY	-	-
SOIN - SIGOWET SUB-COUNTY	27.6	-
LONDIANI SUB DISTRICT HOSPITAL	-	-
VETERINARY DEPARTMENT	-	25.0
KERICHO DISTRICT HOSPITAL	336.7	230.0
KIPKELION WEST SUB-COUNTY HOSPITAL	-	4.0
KERICHO TOWN SUB-COUNTY	-	2.2
KAPKATET SUB DISTRICT HOSPITAL	67.5	-
PUBLIC HEALTH	-	4.0
RORET SUB DISTRICT HOSPITAL		-
WEIGHTS AND MEASURE	-	-
AGRICULTURAL MACHINERY SERVISES	-	-
COUNTY HEADQUARTER	-	-
PAYROLL	-	-
FORTENAN SUB DISTRICT HOSPITAL	-	-
Total	445.9	265.2

22. ACCOUNTS RECEIVABLE - OUTSTANDINGIMPRESTS

Description	2018 - 2019 KShs	2017 - 2018 KShs
Government Imprests	342	265.2
Clearance accounts	-	-
Total	342	265.2

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs(000)	KShs(000)	KShs(000)
Dorothy Koech	20.06.2019	254	-	254
Esther Koech	15.11.2018	88	-	88
-	-	-	-	-
-	-	-	-	-
Total		342	-	342

23. ACCOUNTSPAYABLE

	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Deposits	8,380	-
		-
Total	8,380	-

24. FUND BALANCE BROUGHT FORWARD

	2018 -2019	2017-2018
	KShs(000)	KShs(000)
Bank accounts	1,097,746	465,236
Cash in hand	265.2	20
Accounts Receivables	-	22
Accounts Payables	(1,126,293)	(390,789)
Total	(28,282)	74,489

25. PRIOR YEARADJUSTMENTS

Description of the error	2018 - 2019	2017 - 2018
	KShs(000)	KShs(000)
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	(18,107)
Adjustments on receivables	-	-
Others (*specify*)	-	-
	-	(18,107)

26. PENDING ACCOUNTS PAYABLE (See Annex1)

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Construction of buildings	68,146	298,632
Construction of civil works	183,020	457,564
Supply of goods	177,985	206,777
Supply of services	258,016	157,484
	687,168	1,120,457

27. PENDING STAFF PAYABLES (See Annex2)

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Senior management	712	1,918
Middle management	1,517	2,046
Unionisable employees	560	1,989
Others (*specify*)	135	-
	2,924	5,953

28. OTHER PENDING PAYABLES (See Annex3)

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Amounts due to National Government entities	21,500	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-
	21,500	-

29. RELATED PARTYDISCLOSURES

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

The following comprise of related parties to the County Government:

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

County Ministries and Departments;

The National Government;

Other County Governments; and State Corporations and Semi-Autonomous Government Agencies. Related party transactions

	2018 - 2019 KShs(000)	2017 - 2018 KShs(000)
Key Management Compensation(Governors, CEC Members and C.Os)	102,411	96,423
Transfers to related parties		
Transfer to the County Assembly	735,680	588,082
Transfers to other County Government Entities	856,203	258,234
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	16,452	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	26,602	22,033
Total Transfers to related parties	1,634,937	964,772
Transfers from related parties		
Transfers from the Exchequer	5,714,800	5,224,600
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government		
World bank heath grant	26,017	19,221
Youth Polytechnics	-	35,747

30. ESTABLISHMENT OF OTHER COUNTY GOVERNMENTENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
KABIANGA TEA FACTORY	2013	SOSIOT	Chief Officer - Agriculture
KERICHO WATER AND SEWARAGE COMPANY	2013	KERICHO	Chief Officer - Water
TILILBEI WATER AND SEWARAGE COMPANY	2013	KERICHO	Chief Officer - Water

COUNTY GOVERNMENTN OF KERICHO
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

31. PROGRESS ON FOLLOW UP OF AUDITORRECOMMENDATIONS

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)
1.1	**Use of Goods** The statement of receipts and payments reported an expenditure of Kshs. 1,004,826,087 under use of goods and services for the year ended 30 June 2018, however, the supporting schedules provided reported a figure of Kshs. 1,019,538,880.80 resulting to unexplained variance of Kshs. 14,712,793.80. In the circumstances, the accuracy of the figure of Kshs: 1,004,826,087 under use of goodsand services could not be confirmed.	The County Treasury has reconciled the closing balances and has passed journal entries to reflect the correct expenditure on Use of Goods at Kshs: 1,019,538,880.80. Thiswas done in consultation with the IFMIS department of the National Treasury.	CPA FernandesKorir-Chief Accountant	Resolved	
1.2	**Acquisition of Assets** The statement of receipts and payments for the year ended 30 June 2018 reflects an expenditure of Kshs. 1,027,198,000 on acquisition of assets as detailed under note 17. However, schedules presented for audit reflected a figure of	The County Treasury has reconciled the closing balances and has passed journal entries to reflect the correct expenditure on Acquisition of Assets atKshs: 1,049,945,795. This wasdone	CPA FernandesKorir-Chief Accountant	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)
	Kshs. 1,049,945,795 resulting to unexplained and unsupported difference of Kshs.22,747,795. As a result,the accuracy of the figure of Kshs: 1,027,198,000 under acquisition of assets could not be confirmed.	in consultation with the IFMIS department of the National Treasury.			
2.0	**Pending bills** The Financial Statement reflects pending bills amounting to Kshs. 1,120,457,000 as at 30 June 2018.However, analysis of the pending bills schedules presented for audit reflected a figure of Kshs. 1,088,256,818 leading to an overstatement of pending bills by Kshs. 32,200,182 which was not explained or reconciled. In addition, the supporting documents Such as Local Purchase Order /Local Service Orders, invoices, delivery notes,S13 and approved claim documents in support of the balance were not availed for audit. urther, during the year under review, the department of ICT had pending bills for projects completed in the financial year	During the close of the Financial Year the Departments presented their lists of pending bills which Totaled Kshs: 1,120,457,000. This was the amount reflected in the Financial Statements as at 30 June 2018. However, verification of the same bythe county government placed the pending bills at Kshs1,088,256,818 leading to an difference Kshs. 32,200,182 which were commitments that could not be declared as pending bills as they were commitments and works were yet to be undertaken. The department of ICT had	CPA Fernandes Korir-Chief Accountant	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)
	2016/2017 amounting Kshs. 11,546,999 which were not paid in the year under review. Similarly, the department of roads had pending bills since the year 2016/2017 amounting to Kshs. 43,913,662 whereby only Kshs. 104,258,032 was paid leaving an outstanding balance of Kshs. 130,655,603 As a result, the County Government could incur hefty fines on litigation from the contractors due delayed payments. In the absence of this supporting documents, the propriety of the balances could not be ascertained.	pending bills for projects completed in the financial year 2016/2017 amounting Kshs: 11,546,999 that were not paid as the same did not have a budgetary provision and the same needed appropriation. The department of roads and transport had pending bills amounting to Kshs234,913,662 for works carried out in the financial year 2016/2017. However, during the financial year 2017/2018 only pending bills amounting to Kshs 104,258,032 were paid leaving an unpaid balance of Kshs 130,655,630. This was based on eligible pending bills that were verified as complete and due for payment before payment of the same. The County Government has			

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)
		so far managed to pay pending bills that were declared eligible by the report of the office of the Auditor General.			
3.0	**Lack of Title Deed for Purchase of Land** The Financial Statements under note 17 on acquisition of assets reflects payment of Kshs. 1,027,198,000 which includes Kshs. 102,256,000 paid to the National Land Commission during the year ended 30 June 2018 for procurement of land for a water treatment plant. However, the County did not produce for audit verification the land title deed despite the fullpayment. In the circumstance therefore, it was not possible to confirm the existence, ownership and acreage of the land.	The said Land was acquired through Compulsory Acquisition thus the responsibility of registering the same is with the National Land Commission who have already written to the Chief Lang Registrar to expedite the process.	Emily Sang Chief Officer-Lands	Title not yet issued.	
4.0	**4.0 Lack of Logbooks** The Financial Statements under note 17 on acquisition of assets reflects Kshs.48,537,000 as payment for purchase of vehicles and other transport	The logbooks have been availed for audit review.	CPA George Kirer Chief Officer	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)
	equipment which were paid for in full in the year under review. However, no single logbook was produced for audit verification. Consequently, it has not been possible to confirm ownership of the motor vehicles.				
	Other Matter Budget Performance County own Generated Revenue During the year under review, The County Government of Kericho budgeted to collect Kshs.554,641, 236 but collected Kshs.416,110,298 resulting to a shortfall of Kshs. 138,530,938(or 25%) of the budgeted amount. According to the revenue projections provided for audit, some of the budgeted items had zero collections while collection was in items that were not budgeted for during the financial year.	-The 2017/2018 targets were missed by 25% due to external factors such as the prolonged electioneering period of 2017 which brought about uncertainties that resulted in low economic activities in the County thus low revenue collections. - Unfavorable weather conditions led to fluctuation of food produce in the markets which led to reduction in collection of produce cess. -The issue of some of budgeted items having Zero collection while unbudgeted items have collection was brought about by mapping of revenue streams to revenue		Resolved	

	Income Type / **Budgeted Receipts 2017/2018 Kshs.** / **Actual Receipt 2017/2018 Kshs.** Natural Resource Extraction — 0 — 9,896,100.00 Sewerage Administration — 0 — 6,859,900.00 Technical Services Fees — 0 — 4,412,972.00 Other receipts not classified elsewhere — 0 — 46,337,625 In the circumstances, the County did not adhere to budget policies and regulations.	collection system in accordance with the Kericho County Finance Act 2017 while budgeting was developed using standard chart of accounts. This issue has been resolved by calibrating the revenue collection system to produce reports in accordance to International Public-Sector Accounting Standards (IPSAS) Reclassified revenues in the standard chart of accounts.			
2.1	Outstanding Arrears **2.1Housing,Kiosks and Stalls** An analysis of County house, kiosks and stall rents revealed arrears of up to the tune of Kshs.13,049,130 as at 30 June 2018.In some cases, some tenants had arrears amounting to over Kshs.1,000,000 with over 80 months in arrears.	The County government is relying on scanty information from the defunct local authorities on the allocation of houses which has since been sublet by earlier tenantsand this has led to difficulty in serving noticesto original owners.		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)
	Further, perusal of the correspondences file between the County Executive and tenants indicate that house number 1 in Majengo Estate has an ownership dispute in which the tenant claimed ownership without any valid documents therefore declining to pay rent totaling Kshs. 1,181,000.	To enhance collection of rent and arrears, the following measures have been put in place- -County Government of Kericho has instituted house			
	As a result of the arrears of Kshs. 13,049,030 the County Executive's operations are negatively affected.	rent arrears collection team who are actively engaged in arrears recovery. They have served relevant defaulters with notices. - All tenants who have arrears including house number 1 which is under dispute have been issued with demand notices failure to which legal actions will be taken which includes evictions. 2018/2019			

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)
		Revenue on Housing, kiosks and stall has been enhanced greatly whereby a total of Kshs 6,728,106 as at 13/03/2019 has been realized compared to Kshs 4,036,850 same period last year which shows an improvement of Kshs 2,691,256.			
	Land Rates and Plot Rents During the year under review, the County Government of Kericho collected Kshs. 91,330,000 on plot rents and land rates against a budget of Kshs.103,109,214 which represents 22% under collection on the budgeted revenue. It was further noted that as at 30 June 2018, the plot rents arrears stood at Kshs. 729,210,199. In the circumstances, the operations of the County are affected due to non-collection of revenue and the County Stands to lose all the rent arrears if not	Some of the ratable properties are currently managed by descendants of the original owners (who are deceased or incapacitated) and instituting collection on these properties has been difficult since the properties under third party might have been sold or leased out though not validly done. Some have attracted court cases and it's yet 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)
	collected in time.	concluded. Updating of the Valuation Roll and once adopted, it will sort out ownership challenges hence enabling the County to institute recovery measures in totality as well as increasing the Rate and Rent Value thus enhancing Revenue. Through the public notice issued on 24th January 2019 on Daily Nation, the county government has tied issuance of single business permit to clearance of land rates whereby traders are only permitted to operate after landlords have cleared the outstanding rates. This has greatly assisted since the collection is Ksh 48,994,716as			

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)
		at 13/03/2018 compared to Kshs 38,670,989 that had been collected in a similar period in 2016/2017financial year.			
	1. Delayed completion of projects **1.1 County Education Projects** During the year under review, the Ministry of Education had rolled over projects initiated in the financial year 2015/2016 and 2016/2017 whose amount was included as pending bills for the financial year 2017/2018.The project included 67 ECDE classrooms and 187 ablution blocks amounting to Kshs. 38,542,310 and Kshs. 15,741,671 respectively. However, a perusal of the project implementation status report and a visit to some sampled projects revealed that projects amounting to Kshs. 5,937,704 were incomplete many months after the contract period had expired.	Capacity challenges amongst some of the contractors resulted in delayed completion. Measures have been put in place and the projects have since been completed.		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)
	Further, the management explained that this was due to the fact that one contractor was awarded several classrooms some even more than five classes which proved difficult for the contractor to complete in time				
	1.2 Data Centre During the year under review, the ICT department awarded a contract for supply, delivery and installation, configuration and commissioning of a data center at the County headquarters at a contract sum of Kshs. 49,726,543. The contract agreement was signed on 28 July 2016 and the project duration was six months. By the end of the financial year 2017/2018 Kshs.21,900,000 had been paid leaving an unpaid balance of Kshs.27,826,543.However, the project implementation status and a visit to the data center revealed that the project was 55% complete. The completion of the project had therefore delayed by over twenty months despite being	The Contract Completion period has since been extended at the request of the supplier due to the complex and technical nature of the project.		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)
	stated as a critical County support automation system.				
	1.3 County Water Projects The ministry of water projected to implement 42 projects during the 2017/2018 financial year out of which, 5 of them with a total contract sum of Kshs. 19,296,500 related to the financial year 2016/2017 and earlier. At the time of the audit exercise, these projects were at various stages of completion with some of them as low as zero per cent with pending amounts payable of Kshs. 14,620,518. It was further observed that these projects were not operational and as a result, the community was not getting the intended benefit. In the circumstances, the County Government did not get value for money for these projects and may incur more costs due to inflation. Thus, further losing the intended benefit.	The following is the status of the projects; Benditai water project is not complete because authority to complete pipeline from Kenya Forest Service has not been granted as part of the pipeline passes through the forest. Intake works in the forests were completed. Kipkok water project experienced delay due to community conflicts on source and these emerged after part of the project was undergoing implementation. The county plans to complete the project in the 2019/20 financial period.		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)
		Cherire water project was not completed as the community took long to resolve issues touching on source and bill of quantities. The same has been terminated due to lapse of time and request from the contractor. Chebewor water project is still ongoing as there were variations that needed to be budgeted for first before the works are awarded. In addition, in Kericho the predominant issue is the weather; too much rain has always affected project implementation across all sectors and the same factor greatly affected Cherire and Chebewor water project.			
	2 Stalled Projects	**(i) Chebulu Conservancy**		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)
	An analysis of project implementation status revealed that the construction of Chebulu Conservancy at Kaplelartet,construction of a Market Shed at Kamasian Market and construction of a charcoal briquette house have stalled since the financial year 2013 despite a total of Kshs.9,335,892 having been paid.Further,an audit inspection carried out on the three projects revealed that the work was not only incomplete but abandoned and the contractor was not in site.The contract which has run for the last four financial years up to financial year 2017/2018 have stalled and is unlikely to becompleted. Further, the department of Agriculture had stalled projects amounting to Kshs. 18,058,863.Most of the projects were initiated in the financial year 2016/2017 with one dating as far back as 2013/2014. The County Executive indicated that the	**Project** It is true that this project was initiated in the financial year 2013 /2014 and has stalled. This happened due to the passing on of the land title owner hence disagreement started among the family members thus compelling the project to stop. The department is in the process of sensitizing the community around the conservancy on good governance and the importance of the conservancy since they have already form an organization which will benefit the community. The ownership/benefits of the organization will be by shareholding such that whatever is realized at theend			

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)
	Industrialization spent Kshs.660,675 on construction of Kapsuser market in the financial year 2015/2016. However, an audit verification carried out revealed that the market shed was complete but not in use. An interview with the local community revealed that market traders preferred trading their goods and services near the road. This may imply that public participation on identification and location of the project was not carried out. In the circumstance, the County did not get value for money.	2015/2016 for construction of market shed which was completed. For it to be ready for use, the department is yet to award a contract for the construction of market shed floor slab. The bill of quantities (BQ) for the construction of market floor slab have been developed and factored in the budget for FY 2019/2020.			
	4 Unyielding Borehole During the year under review, the County Executive awarded a contract for drilling and equipping of borehole, Construction and electrification of pump house; risingmain, elevated storage tank, distribution pipeline and fencing of Tebeswet Borehole Water Project vide tender no.CGK/T021/WTR/2016/2017 at a contract sum of Kshs.4,667,043.However,records	The borehole was identified after hydrological investigation was done. The contractor proceeded to drill as per the recommendations of the report. After drilling, the contractor prepared the paper work as required by WARMA which certified the borehole as dry. The payment was made for the works done		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)
	available revealed that the borehole did not yield water despite the department paying for the works amounting to Kshs.1,858,900. In the circumstance, the County did not get value for money.	only since the project could not proceed due to the stated challenge. The County Government has since acquired a Terameter for use in hydrological surveys. The acquisition of the equipment, has ensured 100% success rate of the yield of boreholes.			
	5. Irregular Procurement **5.1 Kipkelion Veterinary Office** The Department of Agriculture procured through restricted tender, works for completion of the County Veterinary Office. Examination of procurement records revealed that four contractors tendered for the works and the lowest bidder awarded the contract at a price ofKshs. 4,123,105. The County Executive has not demonstrated why restricted tender method was chosen for works that are not specialized innature. Further, it was observed that threeout of the four bidders were adjudged to	The county government invited ten (10) bids to adhere to the requirement of restricted tender method as evidenced by copy of quotation register but only four (4) firms responded to the tender invitation. The use of restricted tender method was requested by the Head of Supply Chain Management and authorized by the Accounting Officer. However, since Tax Compliance Certificate,Single		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)
	have failed at preliminary evaluation stage on the basis of outdated PIN certificates. It was not clear how the department prequalified contractors who did not meet the basic minimum requirements. This is contrary to Section 71 (b) of the Public Procurement and Disposal Act, 2015 on registration of suppliers. In addition, the Department of Agriculture subsequent the above tender floated quotations for construction of chain-link fence at the Kipkelion Veterinary Office which was awarded to an engineering firm at Kshs. 3,156,275 vide notification letter dated 17 February 2017, just three days after the veterinary office completion works was awarded. The County therefore violated the Public Procurement and Disposal Act, 2015 which prohibits splitting orders in order to avoid competition. In the circumstances, the legality of the procurement process and value for money on the project could not be confirmed.	Business Permit and National Construction Certificates have temporary validity, they are required to submit valid/current ones during biddingprocess. The construction of chain-link fence at the Kipkelion Veterinary Office was awarded to another company at Kshs. 3,156,275 as this was outside variations of 25% allowed in the Public Procurement and Asset Disposal Act, 2015. The fencing works were requisitioned after the completion works and the same were therefore treated as differentworks.			

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)
	5.2 Makiche Irrigation Project The Department of Agriculturethrough restricted tender awarded an irrigation project on 7 January 2017 at a cost of Kshs. 11,513,174. Examination of the procurement records revealed 10 bids were requested out of which eight responded.The evaluation was done on 3 May 2016 and professional opinion was given on 16 June 2016.However, it was observed that seven bidders out of eight who bidded were knocked out at preliminary stage on grounds of lack of business permits. It was not clear how the department prequalified contractors who did not meet the basic minimum requirements. This was contrary to Section 71 (b) of the Public Procurement and Disposal Act, 2015 on registration of suppliers. Further, the evaluation committee disqualified the seven firms on condition that they had not submitted a certificate on special category yet the criteria was notincludedatbiddingstage.Thesaid criteria was introduced after thebid	Contractors are prequalified based on the qualification of the minimum requirements. However, since Tax Compliance Certificate, Single Business Permit and National Construction Certificates have temporary validity, they are required to submit valid/current ones during biddingprocess. Addendum notice indicating evaluation criteria was issued on 21st April 2016 before closure of the tender. It was a requirement for contractors to have valid business permit which was up-to-date and during the evaluation contractors who did not have up todate business permits were disqualified.			

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)
	documents had been submitted making it clear that it was intended to disqualify the said seven firms and give undue advantage to the eventual winner.In addition, the contract agreement and completion certificates were not produced for auditverification. In the circumstances, the legality of the procurement process and value for money on the project could not be confirmed.	Completion certificate was not provided for audit at that time because the project was ongoing.			
	5.3 Purchase of Coffee Roaster Machine and Accessories The Department of Agriculture vide tender no. CGK/T/AGR/006/2016/2017 paid Kshs. 6,039,220 for purchase,supply,installation,commissioning and testing of coffee machinery roaster through invoice number 074of 13 April 2017.Perusal of procurement documents revealed that Kipkelion District Cooperative Society requisitioned for the coffee roasteron 12 January 2017. However, it was observed that three firms submitted	Kipkelion Coffee Mill Ltd had earlier requested to be supported in acquisition and installation of coffee roaster machine on 7th December 2016 in a publicbaraza. The society carried out market survey to estimate the cost of Coffee roaster machine on 4thJanuary, 2017. On 12thJanuary 2017 Kipkelion coffee mill sent their requisition accompanied with the market survey quotations to the department		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)
	their quotations on 4 January 2017 even before the society had raised the requisition. Further, it was noted that the County Executive through the website advertised for the project in March 2017 two months after receipt of the quotations an indication it was meant to regularize the procurement of the coffee roaster. Though the tender opening register is dated 15 March 2017, the same bids of 04 January2017 were the onesused. Evaluation was carried out on 22 March 2017 and the same bids submitted in January evaluated.However,two out of the three bidders were knocked out at preliminary evaluation for failing on all the seven (7) preliminary criteria set. It was not clear how the procuring entity prequalified firms that could not meet minimum requirements. This is contrary to Public Procurement and Disposal Act, 2015 Section 71. Further, no contract agreement was produced for audit	to be supported. The department initiated the procurement process on 22nd February 2017.The method used was open tender process. The tender for the Supply, delivery, installation, testing and commissioning of coffee roaster equipment was advertised on 1st March, 2017,followed by opening of the tender on 15thMarch, 2017, evaluation was carried out on 22nd March 2017, the tender was awarded on 23rd March, 2017 and contract signed on 11th April,2017. However, the bidders who applied for the tender are the same ones whom they had submitted quotation for market survey. Contractors are prequalified based on the qualification of the minimum requirements. However,since			

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)
	verification. In the circumstances, the regularity and value for money on Kshs. 6,039,220 could not be ascertained.	Tax Compliance Certificate, Single Business Permit and National Construction Certificates have temporary validity, they are required to submit valid/current ones during bidding process.			
	5.4 Contractors not registered with National Construction Authority. The Department of Roads and Transport awarded contracts amounting to Kshs. 13,986,866 to various contractors during the year ended 30 June 2018 for execution of road works. Among the criteria for award of tender was for the contractors to be registered with the National Construction Authority (NCA). However,a search done in November 2018 for the contractors awarded contracts indicated the contractors were not registered with NCA.It was,therefore,not possible to confirm if the said contractors had the necessary experience, machinery and working capital to undertake the road works.	NCA certificates/Licenses for firms carrying out road construction works have a validity period of up to 30th June of each financial year. The Licenses are issued to qualified and eligible contractors upon application and payment of fee.All road contractors who were awarded contracts during the year under review had valid NCA certificates. However, it is possible that at the time of the Audit when the search was done the contractors' NCA Certificates had lapsed.		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)
	REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENTSYSTEMS. **Basis for Conclusion** Lack of Approved Staff Establishment The County does not have an Approved Staff Establishment contrary to the requirements of Section B5 (2) of the County Public Service Resource Manual. Recruitments are not based on any structure. Thus, the criteria used to shortlist, evaluate and promotestaff cannot be confirmed.	The County Government has complied with the requirements of Section 85(2) of the County Public Service Manual. Although the process has been slow the County now has an approved Staff Establishment.			
	Ethnic Composition of the County Staff During the year under review, the total number of County Executive of Kericho employees was 1,938 out of which 1,679 representing 86% were from the dominant community in the County. On the entry level, out of 357 staff employed during the financial year only two staff were from other ethnic groups representing 1% of the population of staff contrary to Section 65 (e) ofthe	In recruitment, the Board is guided by merit, fair competition, regional balance within the County and diversity to include non-dominant groups. All vacancies once declared are advertised in the dailies and County website to reach the widest readership as possible. Applications are receivedand processed. Every advertised		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)
	County Government Act 2012 which states that County staff at entry level should be recruited from other communities other than the one dominant in the County.	post must attract a minimum of five applicants to proceed to the next stage, failure of which it shall bere-advertised.			
	Weak Internal Controls over Agriculture Mechanized Services. During the financial year 2017/2018, the County Government had set a budget of Kshs.6 million from revenue on hire of Agriculture Mechanized Services (AMS). However, only Kshs. 177,360 was realized leading to an under collection of Kshs. 5,822,640. Further, audit review revealed that according to Kericho Finance Act,2017 an applicant for the hire of the machinery, plant and equipment is required to complete official form LDD/1, provide evidence of farm to be worked on and also sign form LDD/1 in order to identify the farmers who request for the hire of machinery, plant and equipmentservices. However,though form LDD/1 existed at the mechanizedunit, they were not	During the financial year 2017/2018 a bulldozer (CRAWLER CAT D6R XL GKA074 F) and HANOMAGGK 305Ybreakdown which are the major revenue generating unit in addition farm tractor (MF 385)GKA578R also broke down thus reducing the revenue collection, normally when all the bulldozers and tractors are working in good condition the unit would achieve the target revenue collection of Kshs 6 million per annum, lack of mobilization of farmers in the county to use AMS service as led to low collection of revenue in the AMSunit.		Resolved	

Reference No. on the external audit Report	Issue / Observation 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)
	being used and instead the management was using unreferenced sheets of paper to record applicants for hire of services. The sheet of paper did not contain details as required by the official LDD/1 form relating to acreage,farm and client requesting for the hire of farm plant and equipment, therefore overriding the internal controls in regard to application for hire of services. As a result,therefore,the possibility that revenue targets were not realized due to lack of internal controls could not be ruled out	AMS unit is in the process of reviewing the LLD/1 FORM to fit both the small farm tractor operation and heavy weight earthmoving machines (bulldozers) because the current LLD/1 FORM is for plant hire services (bulldozers) which the farmer is supposed to apply 3 months before the services is provided and also another requirement which the farmers do not want to comply with i.e. provision of title deed especially whenthe size of the farm is small.			

CEC, County Treasury

Sign.....

Date.....28.02.2020

ANNEXES

ANNEX 1 –ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	685,776,000	-	-	685,776,000
Exchequer Releases for quarter 2	514,332,000	8,758,125	-	523,090,125
Exchequer Releases for quarter 3	2,143,050,000	-	-	2,143,050,000
Exchequer Releases for quarter 4	2,371,642,000	8,758,125	-	2,380,400,125
Total	5,714,800,000	17,516,250	-	5,732,316,250

COUNTY GOVERNMENTN OF KERICHO
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 2A– SUMARRY ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance	Comments
	A	B	c	d=a-c		
Construction of buildings	68,145,539	2018/2019	-	68,145,539	68,145,539	-
Construction of civil works	183,020,420	2018/2019	-	183,020,420	183,020,420	-
Supply of goods	177,985,389	2018/2019	-	177,985,389	177,985,389	-
Supply of services	258,015,967	2018/2019	-	258,015,967	258,015,967	-
Senior Management	711,735	2018/2019	-	711,735	711,735	-
Middle Management	1,516,750	2018/2019	-	1,516,750	1,516,750	-
Unionisable Employees	559,916	2018/2019	-	559,916	559,916	-
Others	135,150	2018/2019	-	135,150	135,150	-
Amounts due to National Govt Entities	21,500,000	2018/2019	-	21,500,000	21,500,000	-
Grand Total	711,590,866	2018/2019	-	711,590,866	687,167,316	-

ANNEX 2– ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	c	d=a-c		
Construction of buildings	68,145,539	2018/2019	-	-	68,145,539	-
Sub-Total	68,145,539	2018/2019	-	-	68,145,539	-
Construction of civil works	183,020,420	2018/2019	-	-	183,020,420	-
Sub-Total	183,020,420	2018/2019	-	-	183,020,420	-
Supply of goods	177,985,389	2018/2019	-	-	177,985,389	-
Sub-Total	177,985,389	2018/2019	-	-	177,985,389	-
Supply of services	258,015,967	2018/2019	-	-	258,015,967	-
Sub-Total	258,015,967	2018/2019	-	-	258,015,967	-
Grand Total	687,167,316	2018/2019	-	-	687,167,316	-

COUNTY GOVERNMENTN OF KERICHO
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 3– ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Senior Management		711,735	2018/2019	-	-	711,735	-
Sub-Total		711,735	2018/2019	-	-	711,735	-
Middle Management		1,516,750	2018/2019	-	-	1,516,750	-
Sub-Total		1,516,750	2018/2019	-	-	1,516,750	-
Unionisable Employees		559,916	2018/2019	-	-	559,916	-
Sub-Total						559,916	
Others (*specify*)		135,150	2018/2019	-	-	135,150	
Sub-Total		559,916	2018/2019	-	-	559,916	-
Grand Total		20,709,188	2018/2019	-	-	20,709,188	-

ANNEX 4– ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities		21,500,000	2018/2019	-	-	21,500,000	-
Sub-Total		21,500,000	2018/2019	-	-	21,500,000	-
Amounts due to County Govt Entities							
Sub-Total							
Amounts due to Third Parties							
Sub-Total							
Others (*specify*)							
Sub-Total							
Grand Total	21,500,000	2018/2019	-	-	21,500,000	-	21,500,000

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2018/2019	2017/2018	
Bosko Engineering Ltd	Renovation of Kiplelgutik Dispensary	334,000	2018/2019	0	334,000	0	
EntaiTechologies Ltd	Renovation of NBU unit and drug store at Sigowet Hospital	3,500,000	2018/2019	0	3,500,000	0	
Chrisha Limited	Renovation Of Sosiot Healthcentre	500,000	2018/2019	0	500,000	0	
Frek's Company Ltd	Refurbishment of Ainamoi Health Centre	648,005	2018/2019	0	648,005	0	
Hildama Construction &Supplies Ltd	completion of OPD Block at Torsogek Dispensary	990,710	2018/2019	0	990,710	0	
Winzagon Ltd	completion of OPD Block at Kimeswon Dispensary	1,168,470	2018/2019	0	1,168,470	0	
Emron Contractors &Supplies Limited	completion of delivery and post-natal rooms at Cheboin dispensary	1,215,001	2018/2019	0	1,215,001	0	

Kiketoches Holdings Limited	completion and construction of pit latrines at Itoik dispensary	1,643,127	2018/2019	0	1,643,127	0	
Grey shade Engineering Ltd	for completion of staff House at Mugumoini Dispensary	526,370	2018/2019	0	526,370	0	
Mekisha Kenya Ltd	Fencing of facility (chainlink with barbed wire and treated poles) and a gate Itebet dispensary	394,304	2018/2019	0	394,304	0	
Sichem Holding Ltd	Completion of OPD and fencing of facility (chainlink with barbedwire and treated poles) Tabaita Dispensary	849,874	2018/2019	0	849,874	0	
Kemkot Holdings Limited	Completion of OPD block and infrastructure Kiptugumo Dispensary	1,191,079	2018/2019	0	1,191,079	0	
Vinsam Company Ltd	Construction of Koiyabei dispensary	1,297,750	2018/2019	0	1,297,750	0	

Silbra Enterprise Ltd	Construction of Chepkosilen Dispensary	1,543,938	2018/2019	0	1,543,938	0	
Sopherene Investment	Catering	500,000	2018/2019	0	500,000	0	
Acoton Limited	Supply and delivery ofNon pharmaceuticals	3,897,645	2018/2019	0	3,897,645	0	
Biroks Company Limited	Supply and delivery of Non Pharmaceuticals	4,976,400	2018/2019	0	4,976,400	0	
Boindet Enterprises	Printing of T-shirts and Caps	204,000	2018/2019	0	204,000	0	
Cabul Limited	Supply and delivery of Non Pharmaceuticals	4,400,630	2018/2019	0	4,400,630	0	
Cellpharm healthcare	Supply and delivery of lab Reagents	4,065,776	2018/2019	0	4,065,776	0	
Cellpharm healthcare	Supply and delivery of Non Pharmaceuticals	1,184,400	2018/2019	0	1,184,400	0	
Delach Investment Ltd	Supply and delivery of Pharmaceuticals	5,069,200	2018/2019	0	5,069,200	0	
Exotic House	Catering Services	512,000	2018/2019	0	512,000	0	
Hass Scientific and Medical Supplies	Supply and delivery of lab Reagents	399,550	2018/2019	0	399,550	0	
Isopharm Limited	Supply and delivery of Pharmaceuticals	6,418,700	2018/2019	0	6,418,700	0	

Joflosta Investment Ltd	Supply and delivery of lab Reagents	1,109,000	2018/2019	0	1,109,000	0	
Kein Medical Suppliers	Supply and delivery of Pharmaceuticals	7,253,264	2018/2019	0	7,253,264	0	
Emron Contractors &Supplies Limited	completion of delivery and post-natal rooms at Cheboin dispensary	1,215,001	2018/2019	0	1,215,001	0	
Kiketoches Holdings Limited	completion and construction of pit latrines at Itoik dispensary	1,643,127	2018/2019	0	1,643,127	0	
Grey shade Engineering Ltd	for completion of staff House at Mugumoini Dispensary	526,370	2018/2019	0	526,370	0	
Kendi Agencies Limitd	Supply and Delivery of Office Stationery	764,840	2018/2019	0	764,840	0	
Koitany Ltd	Supply and delivery ofNon Pharmaceuticals	3,492,260	2018/2019	0	3,492,260	0	
Legit Healthcare Ltd	Supply and delivery of lab Reagents	3,749,440	2018/2019	0	3,749,440	0	
Lesirwa Enterprises	Supply and delivery of Non Pharmaceuticals	1,340,200	2018/2019	0	1,340,200	0	

mission for Essentials&Supplies	Supply and delivery of pharmaceuticals	321,328	2018/2019	0	321,328	0	
Motherland Pharmaceuticals	Supply and delivery of Pharmaceuticals	4,288,200	2018/2019	0	4,288,200	0	
Nile pharmacy	Supply and delivery of Pharmaceuticals	9,519,480	2018/2019	0	9,519,480	0	
Nile pharmacy	Supply and delivery of Non Pharmaceuticals	6,487,642	2018/2019	0	6,487,642	0	
Nile pharmacy	Supply and delivery of Pharmaceuticals	1,503,000	2018/2019	0	1,503,000	0	
pink pharmaceuticals ltd	Supply and delivery ofNon Pharmaceuticals	8,426,100	2018/2019	0	8,426,100	0	
Stamed Healthcare	Supply and delivery of pharmaceuticals	6,823,331	2018/2019	0	6,823,331	0	
tealands Chemist	Supply and delivery of Lab Reagents	1,509,200	2018/2019	0	1,509,200	0	
Tealands Chemist	Supply and delivery of Pharmaceuticals	6,017,400	2018/2019	0	6,017,400	0	
Totaned Enterprises Ltd	Supply and delivery ofNon Pharmaceuticals	984,300	2018/2019	0	984,300	0	

Totaned Enterprises Ltd	Supply and delivery ofNon Pharmaceuticals	6,072,840	2018/2019	0	6,072,840	0	
Zillamerc Supplies	Supply and delivery ofNon Pharmaceuticals	3,998,000	2018/2019	0	3,998,000	0	
Pyramid International Limited	Supply and delivery of pacemaker devices	3,285,000	2018/2019	0	3,285,000	0	
Decos Investment	Supply and delivery of Non Pharmaceuticals	2,245,100	2018/2019	0	2,245,100	0	
Tai Judrey Investment Ltd	Construction and Completion of Kiptaldal dispensary	2,673,580	2018/2019	0	2,673,580	0	
Putai Agencies Limited	Construction of KebenDispensay	1,895,962	2018/2019	0	1,895,962	0	
General Electric east Africa Services Limited	Supply and delivery of ECG Machines	831,348	2018/2019	0	831,348	0	
Kendi Agencies Limitd	Supply and Delivery of Office Stationery	764,840	2018/2019	0	764,840	0	
Koitany Ltd	Supply and delivery of Non Pharmaceuticals	3,492,260	2018/2019	0	3,492,260	0	
Legit Healthcare Ltd	Supply and delivery of lab Reagents	3,749,440	2018/2019	0	3,749,440	0	

Roco Contractors Limited	Construction of Ngoina Road Dispensary	2,697,240	2018/2019	0	2,697,240	0	
Rotest Company Limited	Fencing of Kapsaos Dispensary	1,192,074	2018/2019	0	1,192,074	0	
Chean Designs Limited	Completion of Chepcholiet Dispensary	1,552,760	2018/2019	0	1,552,760	0	
Freks Company Limited	proposed drainage works at Chesanga Dispensary	999,713	2018/2019	0	999,713	0	
Ricpam Limited	Proposed finishes and Landscaping of Kimungen Dispensary	2,380,000	2018/2019	0	2,380,000	0	
Jokifar General Supplies limited	Renovation works at Kericho Forest Dispensary	920,810	2018/2019	0	920,810	0	
Silverlyne Electricals and Elctronics	Supply, delivery and equiping of moturyequipments to Kapkatet Hospital	3,866,048	2018/2019	0	3,866,048	0	
KEWASCO	Water Bill	1,194,887	2018/2019	0	1,194,887	0	
M/s Belko Company Ltd	Installation of water and 8 greenhouses(FY 2015-2016)	1,008,400	2015-2016	516,400	492,000	1,008,400	
M/s Maastricht Construction Ltd	Construction of Office block at Londiani	2,222,819	FY2016/2017	1,722,819	500,000	2,222,819	

Cranedove Enterprises ltd	Rehabilitation of Ainamoi Tea buying centre	1,559,868	2017/2018	0	1,559,868	1,559,868	
Ole-Seroi investment ltd	Rehabilitation of Kapchelach Tea buying centre	508,271	2018/2019	0	508,271	0	
Vintage Youth Enterprises	Renovation of Prison Tea Buying Centre	1,912,797	2018/2019	0	1,912,797	0	
Wilkhochic Enterprises ltd	Rehabilitation of Kapkarin Tea Buying centre	1,381,832	2018/2019	0	1,381,832	0	
ASAB WORKS LTSD	Partitioning and renovation of Agricultural office at Belgut sub county	1,098,900	2018/2019	0	1,098,900	0	
Lokhos Contractors Company Ltd	Supply & delivery of tyres and batteries	1,352,500		0	1,352,500	0	
Cranedove Enterprises Ltd	Supply and delivery of office stationeries	1,186,309		0	1,186,309	0	
Eaglesris Company Ltd	Supply and delivery of branded uniform	1,174,900	2018/2019	0	1,174,900	0	
Kenya Society of Protection and Care of Animals	Supply and delivery of stun-guns and ammunition	920,000	2018/2019	0	920,000	0	
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	SEMINER FEES	156,600	2018/2019	0	156,600	0	
OMLINE SERVICE STATION	FUELS AND LUBRICANTS	1,040,340	2018/2019	0	1,040,340	0	
Roco Contractors Limited	Construction of Ngoina Road Dispensary	2,697,240	2018/2019	0	2,697,240	0	
Rotest Company Limited	Fencingof Kapsaos Dispensary	1,192,074	2018/2019	0	1,192,074	0	
Chean Designs Limited	Completion of Chepcholiet Dispensary	1,552,760	2018/2019	0	1,552,760	0	

JASWINDER SINGH,NAUNIHAL SINGH	RENT CHARGES	1,949,800	2018/2019	0	1,949,800	0	
SIRIGON SECURITY LIMITED	PROVISION OF SECURITY SERVICES	1,504,800	2018/2019	0	1,504,800	0	
SAGOO MOTOR SERVICE LTD	REPAIRS OF SUZUKI JIMMY(35CG042A)	127,020	2018/2019	0	127,020	0	
ARINZ COMPANY LTD	PROVISION OF TENTS AND CHAIRS	250,000	2018/2019	0	250,000	0	
ARINZ COMPANY LTD	PROVISION OF TENTS AND CHAIRS	69,500	2018/2019	0	69,500	0	
ARINZ COMPANY LTD	TRANSPORTATION OF TEA SEEDLINGS	400,000	2018/2019	0	400,000	0	
AFRICAN TOUCH SAFARIS LTD	PROVISION OF AIRTICKETS	80,200	2018/2019	0	80,200	0	
KENYA SCHOOL OF GOVERNMENT-BARINGO CAMPUS	TUITION FEES	120,000	2018/2019	0	120,000	0	
Kericho Toyota Cads Motors LTD	wenrofsgnttiiF elcihev	613,000	2018/2019	0	613,000	0	
D.N Sang & Co.Advocates	Legal fees	1,500,000	2018/2019	0	1,500,000	0	
Bekiro Holdings Ltd	Provision for cleaning services	305,930	2018/2019	232,774	73,156	0	
Grashah Investment Ltd	Catering services	136,250	2018/2019	0	136,250	0	
Terramind Const. and supplies Ltd	Supply and delivery of red carpet	966,000	2018/2019	0	966,000	0	
Enrosoft Technologies	Partitioning of Governors new building	979,135	2018/2019	0	979,135	0	
Sophrene Investment Ltd	Provision of tents	706,000	2018/2019	0	706,000	0	

Lanics holdings limited	Supply and delivery of cabinets	890,000	2018/2019	0	890,000	0	
Bezalel Ltd	Office equipment Liaison office- Nairobi	748,000	2018/2019	0	748,000	0	
Pride Inn	Accomodation	420,000	2018/2019	0	420,000	0	
Jacaranda Hotel	Accomodation	1,041,560	2018/2019	0	1,041,560	0	
Toyota Kenya Ltd	Supply and delivery of Motor Vehicle	3,682,000	2018/2019	0	3,682,000	0	
Red oak	Provision of tents &chairs	380,000	2018/2019	0	380,000	0	
JASWINDER SINGH,NAUNIHAL SINGH	RENT CHARGES	1,949,800	2018/2019	0	1,949,800	0	
SIRIGON SECURITY LIMITED	PROVISION OF SECURITY SERVICES	1,504,800	2018/2019	0	1,504,800	0	
SAGOO MOTOR SERVICE LTD	REPAIRS OF SUZUKI JIMMY(35CG042A)	127,020	2018/2019	0	127,020	0	
African Touch Safaris	tekctiriA	1,795,400	2018/2019	0	1,795,400	0	
Stebbs Technologies Ltd	Supply and delivery of office Desks	1,025,000	2018/2019	0	1,025,000	0	
Arinz Company Ltd	Provision of tents	2,300,000	2018/2019	0	2,300,000	0	
Standard Group	Advertisement	481,400	2018/2019	0	481,400	0	
Nation Media Group Ltd	Advertisement	1,056,528	2018/2019	0	1,056,528	0	
Joventure Hotel	Accomodation	500,000	2018/2019	0	500,000	0	
Soroget	Provision of tents &chairs during inaguration	124,000	2018/2019	0	124,000	0	
Bril	Supply and delivery of stationary	430,000	2018/2019		430,000	0	
Flosons	Supply of Working attire	101,200	2018/2019	0	101,200	0	
Brimlex Holdings Ltd	Supply of office blinders	990,000	2018/2019	0	990,000	27,594,000	

Pinakim Africa Ltd	Deliver, Install and test Data Centre	49,494,000	26.11.2018	21,900,000	27,594,000	1,702,400	
Nicetone Solutions Ltd	Construction and testing of Mast	1,702,400	19.05.2017	0	1,702,400	482,800	
SoftscanEntreprise Ltd	supply, delivery , install and test ligthbox	482,800	21.06.2017	0	482,800	308,835	
BelronInvest.Ltd	Building and Construction	1,963,930	28.06.2017	1,655,094	308,835	240,000	
Janina Investments Ltd	Supply of stationary	240,000	29.11.2018	0	240,000	2,147,476	
Brigmaco Limited	Construction and completion of workshop at Leldet Youth Polytechnic	3,298,692	2018/2019	1,151,216	2,147,476	2,293,694	
Scan Construction Limited	Erection and completion of lower perimeter wall at kericho green stadium	7,645,645	2018/2019	5,351,951	2,293,694	1,700,845	
Brigmago Ltd	Construction of timber workshop in leldet polytechnic	3,848,321	2018/2019	2,147,476	549,629	1,500,000	
Karamu Enterprises	Supply of tents chairs and sports items	1,500,000	2018/2019	0	576,466	1,380,363	
Semcom Engineering Solutions Ltd	Painting works at chepseon polytechnic	1,380,363	2018/2019	0	1,380,363	1,308,945	
Adept Enterprises Co. Ltd	Construction of 1 classroom at chebigenpoltechnic	1,308,945	2018/2019	0	1,308,945	3,284,036	
Rojostar International Co. Ltd	Construction of 1 workshop at toroton polytechnic	3,284,036	2018/2019	0	2,204,036	3,209,073	
Shakaina Solutions Ltd	Construction of 1 workshop at chebirirbei polytechnic	3,209,073	2018/2019	0	3,209,073	2,078,047	
Gilbron Holdings Ltd	Construction of 1 workshop at kipsimbol polytechnic	3,196,994	2018/2019	1,118,947	2,078,047	829,589	
Benharoc Co. Ltd	Construction of A Pit Latrine	829,589	2018/2019	0	201,589	1,960,000	
Convilla Intern. Invest.	Construction and testing of Mast	1,960,000	2018/2019	0	1,960,000	1,699,950	

Minget Solutions LTD	Construction and testing of Mast	1,699,950	2018/2019	0	1,699,950	600,000	
Sayaritel	Websitte Development	600,000	2018/2019	0	600,000	995,285	
Computer ways	Networking of County Hq	995,285	2018/2019	0	995,285	240,000	
RonelyEnterp.Ltd	Purchase of field laptops	240,000	2018/2019	0	240,000	800,568	
Nehno Engineering	Erection and completion of ICT centre	2,403,829	2018/2019	1,198,228	135,907	1,205,601	
Hildama construction &Supplies Ltd	Fencing/Renovations Work	1,205,601	2018/2019	0	1,205,601	586,000	
MFI Document Solutions	Maintenance of heavy duty photocopy Machines for ICT Centres	586,000	2018/2019	0	586,000	0	
IzrahCo.Ltd	Constructionof toilet atLeldet	480,000	2018/2019	0	480,000	0	
Westside Stationers	Delivery of assorted stationeries	388,500	2018/2019	0	388,500	294,000	
Dichmon General Merchants	Printing and supply of magazines	294,000	2018/2019	0	294,000	192,000	
Lavington Sec. Ltd	Provision of security service	192,000	19/05/2017	0	192,000	1,628,640	
Standard Group	Advertisement of Devolution Conference	1,628,640		0	1,628,640	170,000	
Mobidev	Supply of Macbook	170,000	16/11/2017	0	170,000	240,000	
Janina investments	Delivery of assorted stationeries	240,000	19/04/2017	0	240,000	238,000	
Westside Stationers	Supply of office furniture	238,000	26/03/2018	0	238,000	624,565	
Telkom Kenya	Telephone Bill-Governor's Residence	624,565	28/06/2018	0	624,565	482,800	
LesirwoEnt.	Delivery of assorted stationeries	482,800	2018/2019	0	482,800	249,006	
The Star	Advertisement of Tender Notice	249,006	2018/2019	0	249,006	70,000	
Online Garage & Spares	Servicing and repair of motor Vehicle	70,000	2018/2019	0	70,000	643,800	
Umbrella Technologies	Delivery of assorted stationeries	643,800	2018/2019	0	643,800	849,986	
Apkor Company Ltd	Delivery of phones and IPADS	849,986	2018/2019	0	849,986	721,950	

Evesons Company Ltd	Provision of network maintainance	721,950	2018/2019	0	721,950	1,380,000	
Favorworks holdings ltd	Supply of electronics	1,380,000	2018/2019	0	1,380,000	2,283,793	
Radio Injili	Mast Rent at chepsir	2,283,793	2018/2019	0	2,283,793	576,000	
Dichmon General Merchants	supply of T-shirts &shirts	576,000	2018/2019	0	576,000	390,000	
ArinzCo.Ltd	Supply of tents and chairs	390,000	2018/2019	0	390,000	650,000	
Kipkilot Investment Ltd	Maintainanceand servicingof computers	650,000	2018/2019	0	650,000	0	
GENLINK INVESTMENT LTD	GENLINK INVESTMENT LTD	3,750,000	2018/2019	3,629,470	120,530	0	PENDING WORKS
RALTOPS ENTERPRISES LTD	RALTOPS ENTERPRISES LTD	3,826,434	2018/2019	690,000	3,826,434	0	PENDING WORKS
JOLAN WORKS LTD	JOLAN WORKS LTD	2,223,900	2018/2019	1,400,000	1,127,127	0	PENDING WORKS
PRIMELAND LTD	PRIMELAND LTD	2,996,040	2018/2019	1,650,715	1,345,325	0	PENDING WORKS
ROLESANN COMPANY LTD	ROLESANN COMPANY LTD	2,992,000	2018/2019	0	2,992,000	0	PENDING WORKS
JECKPHREMS LTD	JECKPHREMS LTD	2,983,056	2018/2019	0	2,983,056	0	PENDING WORKS
ONEWAY LOGISTICS	ONEWAY LOGISTICS	2,507,874	2018/2019	0	2,507,874	0	PENDING WORKS
CRANEDOVE ENTERPRISES LTD	CRANEDOVE ENTERPRISES LTD	2,302,293	2018/2019	1,036,031	1,266,262	0	PENDING WORKS
ZIG VENTURES LTD	ZIG VENTURES LTD	2,316,182	2018/2019	1,494,053	822,129	0	PENDING WORKS
EDLIES SUPPLIERS	EDLIES SUPPLIERS	2,522,868	2018/2019	1,387,577	1,135,291	0	PENDING WORKS
African Touch Safaris	tekctiriA	1,795,400	2018/2019	0	1,795,400	0	

Stebbs Technologies Ltd	Supply and delivery of office Desks	1,025,000	2018/2019	0	1,025,000	0	
Arinz Company Ltd	Provision of tents	2,300,000	2018/2019	0	2,300,000	0	
Standard Group	Advertisement	481,400	2018/2019	0	481,400	0	
Nation Media Group Ltd	Advertisement	1,056,528	2018/2019	0	1,056,528	0	
Joventure Hotel	Accomodation	500,000	2018/2019	0	500,000	0	
Soroget	Provision of tents &chairs during inaguration	124,000	2018/2019	0	124,000	0	
Bril	Supply and delivery of stationary	430,000	2018/2019		430,000	0	
Flosons	Supply of Working attire	101,200	2018/2019	0	101,200	0	
OMEGATECH ENTERPRISES LTD	OMEGATECH ENTERPRISES LTD	2,500,110	2018/2019	2,000,088	500,022	0	PENDING WORKS
BELKO COMPANY LTD	BELKO COMPANY LTD	2,344,769	2018/2019	1,450,000	894,709	0	PENDING WORKS
KWEN CONTRACTORS LTD	KWEN CONTRACTORS LTD	2,295,544	2018/2019	0	2,295,544	0	PENDING WORKS
SOFTSCAN ENTERPRISES LTD	SOFTSCAN ENTERPRISES LTD	2,380,204	2018/2019	0	2,380,204	0	PENDING WORKS
ICON WORKS LTD	ICON WORKS LTD	2,996,000	2018/2019	0	2,996,000	0	PENDING WORKS
EVESONS LIMITED	EVESONS LIMITED	2,997,120	2018/2019	0	2,997,120	0	PENDING WORKS
LAITICO CONTRACTORS LTD	LAITICO CONTRACTORS LTD	1,600,000	2018/2019	800,000	800,000	0	PENDING WORKS
KBENWAYS COMPANY LTD	KBENWAYS COMPANY LTD	2,000,000	2018/2019	0	2,000,000	0	PENDING WORKS
LYN-CENT VENTURES LIMITED	LYN-CENT VENTURES LIMITED	3,720,000	2018/2019	0	3,720,000	0	PENDING WORKS

WILLER TECHNICAL AGENCY COMPANY LTD	WILLER TECHNICAL AGENCY COMPANY LTD	1,557,300	2018/2019	0	1,557,300	0	PENDING WORKS
LENGO CAPITALS LIMITED	LENGO CAPITALS LIMITED	1,490,900	2018/2019	0	1,490,900	0	PENDING WORKS
JAMULA GENRRAL CONTRACTORS	JAMULA GENRRAL CONTRACTORS	1,535,214	2018/2019	0	1,535,214	0	PENDING WORKS
NICETON ENTERPRISES LIMITED	NICETON ENTERPRISES LIMITED	2,538,066	2018/2019	2,000,000	538,066	0	PENDING WORKS
CONVILLA INTERNATIONAL INVESTMENT LTD	CONVILLA INTERNATIONAL INVESTMENT LTD	2,533,000	2018/2019	1,519,800	1,013,200	0	PENDING WORKS
WALDAI YOUTH FOR REALITY	WALDAI YOUTH FOR REALITY	2,136,084	2018/2019	0	2,136,084	0	PENDING WORKS
SANDIACREST	SANDIACREST	2,244,000	2018/2019	689,282	1,554,718	0	PENDING WORKS
HEMSTON LTD	HEMSTON LTD	2,998,000	2018/2019	0	2,998,000	0	PENDING WORKS
RONLEY ENTERPRISE LTD	RONLEY ENTERPRISE LTD	2,702,100	2018/2019	0	2,702,100	0	PENDING BILL
LINEAGE HOLDINGS LTD	LINEAGE HOLDINGS LTD	1,492,113	2018/2019	0	1,492,113	0	PENDING BILL
DEKETI COMPANY LTD	DEKETI COMPANY LTD	933,629	2018/2019	0	933,629	0	PENDING WORKS
REENRO ENTERPRISES LTD	REENRO ENTERPRISES LTD	913,122	2018/2019	0	913,122	0	PENDING WORKS
BEZALEL LTD	BEZALEL LTD	986,349	2018/2019	0	986,349	0	PENDING WORKS
TAGNARL INVEST LTD	TAGNARL INVEST LTD	1,070,688	2018/2019	0	1,070,688	0	PENDING WORKS
KAFSTEBET CO. LTD	KAFSTEBET CO. LTD	1,197,549	2018/2019	0	1,197,549	0	PENDING WORKS

TITONS AGENCIES LTD	TITONS AGENCIES LTD	1,299,200	2018/2019	0	1,299,200	0	PENDING WORKS
COUNTYTEC CO. LTD	COUNTYTEC CO. LTD	1,272,201	2018/2019	0	1,272,201	0	PENDING WORKS
GUDO HOLDINGS LTD	GUDO HOLDINGS LTD	1,504,470	2018/2019	0	1,504,470	0	PENDING BILL
MOUNT SINAI SOLUTIONS LTD	MOUNT SINAI SOLUTIONS LTD	999,387	2018/2019	0	999,387	0	PENDING WORKS
OLESEROI INVESTMENT LTD	OLESEROI INVESTMENT LTD	938,440	2018/2019	0	938,440	0	PENDING BILL
SKYROSE CO. LTD	SKYROSE CO. LTD	938,440	2018/2019	0	938,440	0	PENDING WORKS
GELENZ AND GELENZ LTD	GELENZ AND GELENZ LTD	1,132,630	2018/2019	0	1,132,630	0	PENDING WORKS
LAVIA ENTERPRISES	LAVIA ENTERPRISES	1,181,512	2018/2019	0	1,181,512	0	PENDING WORKS
phorton connstruction ltd	phorton connstruction ltd	558,041	2018/2019	0	558,041	0	PENDING WORKS
lineage holdings ltd	lineage holdings ltd	598,995	2018/2019	0	598,995	0	PENDING WORKS
WINZAGON LTD	WINZAGON LTD	558,729	2018/2019	0	558,729	0	PENDING WORKS
tiongs investment ltd	tiongs investment ltd	463,478	2018/2019	0	463,478	0	PENDING WORKS
BEZALEL LTD	BEZALEL LTD	558,728	2018/2019	0	558,728	0	PENDING WORKS
SUMEIYON	SUMEIYON	535,750	2018/2019	0	535,750	0	PENDING BILL
MOLIVIKS GEN LTD	MOLIVIKS GEN LTD	525,725	2018/2019	0	525,725	0	PENDING WORKS
LYMIRO ENTERPRISES LTD	LYMIRO ENTERPRISES LTD	480,588	2018/2019	0	480,588	0	PENDING WORKS
FADAMA INVESTMENT	FADAMA INVESTMENT	474,856	2018/2019	0	474,856	0	PENDING WORKS

EAGLERIS COMPANY LTD	EAGLERIS COMPANY LTD	536,732	2018/2019	0	536,732	0	PENDING WORKS
BEMA WORKS LTD	BEMA WORKS LTD	719,020	2018/2019	0	719,020	0	PENDING WORKS
MOIWA YOUTHS LTD	MOIWA YOUTHS LTD	534,850	2018/2019	0	534,850	0	PENDING WORKS
ARTECH CONST LTD	ARTECH CONST LTD	672,382	2018/2019	0	672,382	0	PENDING WORKS
KUSKONG GENERAL SUPPLIERS	KUSKONG GENERAL SUPPLIERS	800,750	2018/2019	0	800,750	0	PENDING WORKS
GUDO HOLDINGS	GUDO HOLDINGS	682,900	2018/2019	0	682,900	0	PENDING WORKS
SWIFT NEO LOGISTICS LTD	SWIFT NEO LOGISTICS LTD	580,000	2018/2019	0	580,000	0	PENDING WORKS
KILAND CIVIL& ENGINEERING CO. LTD	KILAND CIVIL& ENGINEERING CO. LTD	596,750	2018/2019	0	596,750	0	PENDING WORKS
BEKIRO HOLDINGS LTD	BEKIRO HOLDINGS LTD	536,850	2018/2019	0	536,850	0	PENDING WORKS
BEVCA HOLDINGS LTD	BEVCA HOLDINGS LTD	536,850	2018/2019	0	536,850	0	PENDING WORKS
BEVCA HOLDINGS LTD	BEVCA HOLDINGS LTD	536,850	2018/2019	0	536,850	0	PENDING WORKS
NENYOON YOUTHS CONSTRUCTION AND SUPPLIES LTD	NENYOON YOUTHS CONSTRUCTION AND SUPPLIES LTD	540,094	2018/2019	0	540,094	0	PENDING WORKS
LONERNNERS INVEST LTD	LONERNNERS INVEST LTD	797,100	2018/2019	0	797,100	0	PENDING WORKS
PACIFIC GENERAL WORKS LTD	PACIFIC GENERAL WORKS LTD	538,275	2018/2019	0	538,275	0	PENDING WORKS
KETIT LTD COMPANY	KETIT LTD COMPANY	530,175	2018/2019	0	530,175	0	PENDING WORKS

BERON HOLDINGS LTD	BERON HOLDINGS LTD	511,840	2018/2019	0	511,840	0	PENDING WORKS
KEMKOT HOLDINGS LTD	KEMKOT HOLDINGS LTD	540,094	2018/2019	0	540,094	0	PENDING WORKS
MENEJ ENTERPRISES LTD	MENEJ ENTERPRISES LTD	521,838	2018/2019	0	521,838	0	PENDING WORKS
BERON HOLDINGS LTD	BERON HOLDINGS LTD	554,014	2018/2019	0	554,014	0	PENDING WORKS
ROLA INVESTMENT LTD	ROLA INVESTMENT LTD	513,000	2018/2019	0	513,000	0	PENDING WORKS
ARINZ COMPANY LTD	ARINZ COMPANY LTD	649,500	2018/2019	0	649,500	0	PENDING WORKS
BENCHERO GENERAL SUPPLIERS	BENCHERO GENERAL SUPPLIERS	506,247	2018/2019	0	506,247	0	PENDING WORKS
OMEGATECH ENTERPRISES LTD	OMEGATECH ENTERPRISES LTD	2,500,110	2018/2019	2,000,088	500,022	0	PENDING WORKS
BELKO COMPANY LTD	BELKO COMPANY LTD	2,344,769	2018/2019	1,450,000	894,709	0	PENDING WORKS
KWEN CONTRACTORS LTD	KWEN CONTRACTORS LTD	2,295,544	2018/2019	0	2,295,544	0	PENDING WORKS
SOFTSCAN ENTERPRISES LTD	SOFTSCAN ENTERPRISES LTD	2,380,204	2018/2019	0	2,380,204	0	PENDING WORKS
ICON WORKS LTD	ICON WORKS LTD	2,996,000	2018/2019	0	2,996,000	0	PENDING WORKS
EVESONS LIMITED	EVESONS LIMITED	2,997,120	2018/2019	0	2,997,120	0	PENDING WORKS
LAITICO CONTRACTORS LTD	LAITICO CONTRACTORS LTD	1,600,000	2018/2019	800,000	800,000	0	PENDING WORKS
KBENWAYS COMPANY LTD	KBENWAYS COMPANY LTD	2,000,000	2018/2019	0	2,000,000	0	PENDING WORKS

LYN-CENT VENTURES LIMITED	LYN-CENT VENTURES LIMITED	3,720,000	2018/2019	0	3,720,000	0	PENDING WORKS
BRIL GENERAL COTRACTORS &SUPPLIERS LTD	BRIL GENERAL COTRACTORS &SUPPLIERS LTD	547,996	2018/2019	0	547,996	0	PENDING WORKS
CHEROCHE ENTERPRISES LTD	CHEROCHE ENTERPRISES LTD	510,139	2018/2019	0	510,139	0	PENDING WORKS
TAIWEK COMPANY LTD	TAIWEK COMPANY LTD	523,624	2018/2019	0	523,624	0	PENDING WORKS
BITY SOLUTIONS LTD	BITY SOLUTIONS LTD	502,552	2018/2019	0	502,552	0	PENDING WORKS
METATRON GLOBAL VENTURES LTD	METATRON GLOBAL VENTURES LTD	599,981	2018/2019	0	599,981	0	PENDING WORKS
ARGON COMPANY	ARGON COMPANY	470,438	2018/2019	0	470,438	0	PENDING WORKS
WILRAN	WILRAN	526,420	2018/2019	0	526,420	0	PENDING WORKS
RENASH	RENASH	529,285	2018/2019	0	529,285	0	PENDING WORKS
RAYONI FAVOUR CONSTRUCTION CO LTD	RAYONI FAVOUR CONSTRUCTION CO LTD	649,300	2018/2019	0	649,300	0	PENDING WORKS
WILRAH INVESTMENT LTD	WILRAH INVESTMENT LTD	894,410	2018/2019	0	894,410	0	PENDING WORKS
CACRON INVESTMENT LTD	CACRON INVESTMENT LTD	954,950	2018/2019	0	954,950	0	PENDING WORKS
LERGEND ENTERPRISE	LERGEND ENTERPRISE	898,131	2018/2019	0	898,131	0	PENDING WORKS
NYANGANI CONSTRUCTIONAND GENERAL SUPPLIES LTD	NYANGANI CONSTRUCTION AND GENERAL SUPPLIES LTD	914,660	2018/2019	0	914,660	0	PENDING WORKS

MAELI &FAMILY GENERALSUPPLIES LTD	MAELI &FAMILY GENERAL SUPPLIES LTD	879,674	2018/2019	0	879,674	0	PENDING WORKS
GENLINK	GENLINK	1,396,002	2018/2019	0	1,396,002	0	PENDING WORKS
CHACHA LOGISTICS GENERAL SUPPLIES LTD	CHACHA LOGISTICS GENERAL SUPPLIES LTD	1,495,550	2018/2019	0	1,495,550	0	PENDING WORKS
EXPAT HOLDINGS LTD	EXPAT HOLDINGS LTD	1,590,592	2018/2019	0	1,590,592	0	PENDING WORKS
KOKILAN GENERAL SUPPLIERS LTD	KOKILAN GENERAL SUPPLIERS LTD	1,197,103	2018/2019	0	1,197,103	0	PENDING WORKS
HOMROS HOLDINGS	HOMROS HOLDINGS	1,246,768	2018/2019	0	1,246,768	0	PENDING WORKS
ALRON CONSTRUCTION LTD	ALRON CONSTRUCTION LTD	1,050,960	2018/2019	0	1,050,960	0	PENDING WORKS
JEBOBELA	JEBOBELA	920,000	2018/2019	0	920,000	0	PENDING WORKS
SANGWE CONSTRUCTION	SANGWE CONSTRUCTION	1,333,490	2018/2019	0	1,333,490	0	PENDING WORKS
HEVETONNE LTD	HEVETONNE LTD	1,132,203	2018/2019	0	1,132,203	0	PENDING WORKS
BOTS ENGI WORKS LTD	BOTS ENGI WORKS LTD-	1,380,040	2018/2019	0	1,380,040	0	PENDING WORKS
BEBOBEV AFRICA LTD	BEBOBEV AFRICA LTD	925,330	2018/2019	0	925,330	0	PENDING WORKS
ROTSONS	ROTSONS	1,297,650	2018/2019	0	1,297,650	0	PENDING WORKS
NILE BANK CO LTD	NILE BANK CO LTD	850,540	2018/2019	0	850,540	0	PENDING WORKS
SOLOPOWER HOLDINGS LTD	SOLOPOWER HOLDINGS LTD	1,297,140	2018/2019	0	1,297,140	0	PENDING WORKS

WAXXONE ENTERP LTD	WAXXONE ENTERP LTD	946,699	2018/2019	0	946,699	0	PENDING WORKS
ETIKO ENG SOL.	ETIKO ENG SOL.	936,609	2018/2019	0	936,609	0	PENDING WORKS
KORTER VENTURES LTD	KORTER VENTURES LTD	1,335,253	2018/2019	0	1,335,253	0	PENDING WORKS
THIRDWAY CONSTRUCTION	THIRDWAY CONSTRUCTION	964,555	2018/2019	0	964,555	0	PENDING WORKS
BAQUOTEX ENTR	BAQUOTEX ENTR	949,680	2018/2019	0	949,680	0	PENDING WORKS
BEKIRO HOLDINGS LTD	BEKIRO HOLDINGS LTD	112,000	2018/2019	0	112,000	0	INVOICED
NATIVITY SAFARIS	NATIVITY SAFARIS	210,747	2018/2019	0	210,747	0	INVOICED
SAVVYTEC ENG.LTD	SAVVYTEC ENG.LTD	480,000	2018/2019	0	480,000	0	INVOICED
BRIL GENERAL COTRACTORS &SUPPLIERS LTD	BRIL GENERAL COTRACTORS &SUPPLIERS LTD	249,400	2018/2019	0	249,400	0	INVOICED
GILBRON HOLDINGS LIMITED	GILBRON HOLDINGS LIMITED	758,640	2018/2019	0	758,640	0	INVOICED
NATION MEDIA GROUP	NATION MEDIA GROUP	446,894	2018/2019	0	446,894	0	INVOICED
JASWINDER SEHMI	JASWINDER SEHMI	2,400,000	2018/2019	0	1,000,000	0	INVOICED
ARINZ COMPANY LTD	ARINZ COMPANY LTD	526,500	2018/2019	0	526,500	0	INVOICED
STELVRON LTD	STELVRON LTD	1,500,000	2018/2019	0	1,500,000	0	INVOICED
QOOLMAX ENTREPRISES LIMITED	CONSTRUCTION OF SIGOWET WARD OFFICE	1,454,976	2018/2019	0	-	0	
SHAKAINA SOLUTIONS LIMITED	CONSTRUCTION OF AINAMOI SUB COUNTY OFFICE	3,493,862	2018/2019	0	-	0	

TEALAND ENGINEERING AND CONSTRUCTION LIMITED	FABRICATION OF FIRE ENGINE	6,100,000	2018/2019	0	-	0	
KENBROOKE LTD	CONSTRUCTION OF KABIANGA WARD ADMINISTRATORS OFFICE	1,577,507	2018/2019	0	-	0	
ACRULABS LIMITED	CONSTRUCTION OF KAPLELARTET WARD OFFICE	1,493,674	2018/2019	0	-	0	
ML LOGISTICS LIMITED	CONSTRUCTION OF TEBESONIK WARD ADMINISTRATORS OFFICE	1,468,300	2018/2019	0	-	0	
STARLAWN CONSTRUCTION CO.LTD	CONSTRUCTION OF KUNYAK WARD ADMINISTRATORS OFFICE	1,688,162	2018/2019	0	-	0	
TUIYA GENERAL CONTRACTORS COMPANY LTD	CONSTRUCTION OF LONDIANI WARD ADMINISTRATORS OFFICE	1,492,000	2018/2019	0	-	0	
AFRISCAPE LIMITED	CONSTRUCTION OF KAPSOIT WARD ADMINISTRATORS OFFICE	1,476,830	2018/2019	0	-	0	
RED OAK LIMITED	CONSTRUCTION OF FIRE STATION AT BURETI	8,249,145	2018/2019	0	-	0	
LEVAS HOLDINGS LIMITED	SUPPLY AND DELIVERY OF BULK FILLER CABINETS AND CHAIRS	1,499,900	2018/2019	0	1,499,900	0	
MERVIG ENTERPRISES LIMITED	SUPPLY AND DELIVERY OF OFFICE FURNITURE	1,988,550	2018/2019	0	1,988,550	0	
LAVINGTON SECURITY LIMITED	PROVISION OF SECURITY SERVICES	3,744,000	2018/2019	0	3,744,000	0	
			2018/2019	0		0	

GORDON OGOLA,KIPKOECH & COMPANY ADVOCATES	LEGAL FEES	100,000	2018/2019	0	100,000	0	
EM ORINA & COMPANY ADVOCATES	LEGAL FEES	3,629,825	2018/2019	0	3,629,825	0	
MILESTONE INNOVATION LTD	SUPPLY AND DELIVERY OFSTAFF UNIFORMS	957,000	2018/2019	0	957,000	0	
MERKEL ENTERPRISES LIMITED	SUPPLY AND DELIVERY OF FIRE FIGHTING EQUIPMENTS	1,997,152	2018/2019	0	1,997,152	0	
WESCAN HOLDING LIMITED	CHAINLINK FENCE AT KAPKELEK MARKET	1,782,178	2018/2019	0	500,999	0	
HOMROS HOLDINGS LTD	RENOVATION,REPAIR AND MAINTENANCE OF KERICHO MAIN MARKET	4,229,095	2018/2019	0	4,229,095	0	
SAGAWAKA COFFEE MECHANICAL ENG. SERVICES	SUPPLY AND DELIVERY OF COFFEE PULPING MACHINES ONE DISC 14 NO. & ONE TWO DISC 1 NO. TO VARIOUS COOPERATIVE SOCIETIES	4,010,000	2018/2019	0	4,010,000	0	
ROJOSTAR INTERNATIONAL CO. LTD	CONSTRUCTION OF WATER- BORNE TOILET BLOCK AT GIKOMBA MARKET	1,381,574	2018/2019	0	1,381,574	0	
BRIL GENERAL COTRACTORS &SUPPLIERS LTD	BRIL GENERAL COTRACTORS &SUPPLIERS LTD	547,996	2018/2019	0	547,996	0	PENDING WORKS
CHEROCHE ENTERPRISES LTD	CHEROCHE ENTERPRISES LTD	510,139	2018/2019	0	510,139	0	PENDING WORKS
TAIWEK COMPANY LTD	TAIWEK COMPANY LTD	523,624	2018/2019	0	523,624	0	PENDING WORKS

BITY SOLUTIONS LTD	BITY SOLUTIONS LTD	502,552	2018/2019	0	502,552	0	PENDING WORKS
METATRON GLOBAL VENTURES LTD	METATRON GLOBAL VENTURESLTD	599,981	2018/2019	0	599,981	0	PENDING WORKS
ARGON COMPANY	ARGON COMPANY	470,438	2018/2019	0	470,438	0	PENDING WORKS
WILRAN	WILRAN	526,420	2018/2019	0	526,420	0	PENDING WORKS
RENASH	RENASH	529,285	2018/2019	0	529,285	0	PENDING WORKS
BEZALEL LTD	CONSTRUCTION OF TOILET BLOCKTYPE A/EXHAUTIBLEAT KIPSITETMARKET	1,392,198	2018/2019	0	1,392,198	0	
SUBNETWORK KENYA LTD	CONSTRUCTION OF TOILET BLOCKTYPE C (NON-EXHAUSTABLE)AT KAPSAOSMARKET	623,565	2018/2019	0	623,565	0	
CHACHA LOGISTICS & GENERAL SUPPLIES LTD	CONSTRUCTION OF TOILET BLOCK TYPE C (NON-EXHAUSTIBLE) AT TUIYO MARKET	629,300	2018/2019	0	629,300	0	
MOIWA YOUTHS LTD	CONSTRUCTION OF TOILET BLOCK TYPE A (EXHAUTILBE) AT RORET B MARKET	1,341,140	2018/2019	0	1,341,140	0	
LODENNERS INVESTMENT LTD	CONSTRUCTION OF RESTING SHADE AT FORTENAN MUSEUM	1,850,028	2018/2019	0	1,850,028	0	
YOUNG BERRY ENTERPRISES LTD	CONSRTUCTION OF COFFEE BAG STORE AT CHESIGOT FARMERS COOPERATIVE SOCIETY	1,104,543	2018/2019	0	1,104,543	0	

BETRIZ COMPANY LIMITED	CONSTRUCTION OF MILK COOLING PLANT AT KOSIACHTANY FARMERS COOPERATIVE SOCIETY	1,019,846	2018/2019	0	1,019,846	0	
SOTIT GENERAL SUPPLIERS LTD	SUPPLY AND DELIVERY OF AUTOMATIC MILK DISPENSER TO KIPANGENGE FARMERS COOPERATIVE SOCIETY	1,080,000	2018/2019	0	1,080,000	0	
SOLOPOWER HOLDINGS LTD	SUPPLY AND DELIVERY OF ALUMINIUM MILK CANS 65 NO. (QUANTITY) OF 50 LITRES CAPACITY EACH TO VARIOUS COOPERATIVE SOCIETIES	880,000	2018/2019	0	880,000	0	
HOLIMA INVESTMENT LTD	CONSTRUCTION OF JAGOROR MARKET SHED	1,116,843	2018/2019	0	1,116,843	0	
SOJABEG INVESTMENTS LIMITED	SUPPLY AND DELIVERY OF TYRES	736,500	2018/2019	0	736,500	0	
BAGMA ENTERPRISES	SUPPLY AND DELIVERY OF LAPTOPS AND IPAD	370,500	2018/2019	0	370,500	0	
NATION MEDIA	PROVISION OF ADVERTISEMENT SERVICES	686,720	2018/2019	0	686,720	0	
Detch Ltd	Supply of TV Set	244,000	2018/2019	0	244,000	0	
Deketi Company	Supply of household equipment	98,500	2018/2019	0	98,500	0	

BETRIZ COMPANY LIMITED	CONSTRUCTION OF MILK COOLING PLANT AT KOSIACHTANY FARMERS COOPERATIVE SOCIETY	1,019,846	2018/2019	0	1,019,846	0	
SOTIT GENERAL SUPPLIERS LTD	SUPPLY AND DELIVERY OF AUTOMATIC MILK DISPENSER TO KIPANGENGE FARMERS COOPERATIVE SOCIETY	1,080,000	2018/2019	0	1,080,000	0	
SOLOPOWER HOLDINGS LTD	SUPPLY AND DELIVERY OF ALUMINIUM MILK CANS 65 NO. (QUANTITY) OF 50 LITRES CAPACITY EACH TO VARIOUS COOPERATIVE SOCIETIES	880,000	2018/2019	0	880,000	0	
HOLIMA INVESTMENT LTD	CONSTRUCTION OF JAGOROR MARKET SHED	1,116,843	2018/2019	0	1,116,843	0	
SOJABEG INVESTMENTS LIMITED	SUPPLY AND DELIVERY OF TYRES	736,500	2018/2019	0	736,500	0	
BAGMA ENTERPRISES	SUPPLY AND DELIVERY OF LAPTOPS AND IPAD	370,500	2018/2019	0	370,500	0	
NATION MEDIA	PROVISION OF ADVERTISEMENT SERVICES	686,720	2018/2019	0	686,720	0	
Detch Ltd	Supply of TV Set	244,000	2018/2019	0	244,000	0	
Deketi Company	Supply of household equipment	98,500	2018/2019	0	98,500	0	

Bhogals Auto world	Service of Motor Vehicle	31,359	2018/2019	0	31,359	0	
MFI Document Solution	Annual Service of Printer	34,800	2018/2019	0	34,800	0	
Omline Service Station	Supply of fuel, oil and lubricants	300,000	2018/2019	0	300,000	0	
KiprotichChepkwony	Office rent	502,425	2018/2019	0	502,425	0	
African Touch Safaris	Payment of Air ticket	230,940	2018/2019	0	230,940	0	
Technoconstructkenya Ltd	Extension and Refurbishment of Governors officeat County Hq(Retention Balance(2nd Moety)	21,667,643	2018/2019	20,557,143	1,110,500	1,110,500	
Korso Enterprises ltd	Construction of new governors office	34,600,000	2018/2019	33,476,919	1,123,081	1,123,081	
Brlssack construction and supplies Ltd	Repairs and redecorationworks to MamaNgina Estate	1,648,720	2018/2019	NIL	1,648,720	1,648,720	
Salche Enterprises ltd	Supply of Uniform	200,000	2018/2019	NIL	200,000	0	
AggonVentutres ltd	Supply of Grass carpet	397,000	2018/2019	NIL	397,000	0	
Kimetto& Associates	Provision of Legal Services	590,000	2018/2019	NIL	590,000	0	
Deketi Company Ltd	Supplyof Staionery	292,050	2018/2019	NIL	292,050	0	
Chacha Logistics	Supply of Tyres	390,000	2018/2019	NIL	390,000	0	
Appcent Technologies	Supply of office furniture	244,000	2018/2019	NIL	630,000	0	
Detch Ltd	Supply of TV Set	244,000	2018/2019	NIL	0	244,000	

Deketi Company	Supply of household equipment	98,500	2018/2019	NIL	0	98,500	
Bhogals Auto world	Service of Motor Vehicle	31,359	2018/2019	NIL	0	31,359	
MFI Document Solution	Annual Service of Printer	34,800	2018/2019	NIL	0	34,800	
Omline Service Station	Supply of fuel, oil and lubricants	300,000	2018/2019	NIL	0	300,000	
KiprotichChepkwony	Office rent	502,425	2018/2019	NIL	0	502,425	
African Touch Safaris	Payment of Air ticket	230,940	2018/2019	NIL	0	230,940	
		566,080,095		110,775,983	419,213,175	79,947,458	0

COUNTY GOVERNMENTN OF KERICHO
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs 000) 2017/2018	Additions during the year (KShs 000)	Disposals during the year (KShs000)	Historical Cost c/f (KShs 000) 2018/2019
Land	106,176	-	-	106,176
Buildings and structures	1,080,786	186,101	-	1,266,887
Transport equipment	232,105	-	-	232,105
Office equipment, furniture and fittings	86,369	10,044	-	96,413
ICT Equipment, Software and Other ICT Assets	223,948	18,372	-	242,320
Other Machinery and Equipment	398,773	98,087	-	496,860
Intangible assets	131,833	63,835	-	195,668
Access roads and Water Community Assets	4,106,214	888,408	-	4,994,622
Total	6,366,204	1,264,847	-	7,631,051

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	differen ce	explanation
1	County Assembly	112,856,767	251,160,545	162,762,968	208,900,000	735,680,280	735,680,280	-	-
2	Kericho County Referal Hospital	-	-	46,354,069		46,354,069	46,354,069	-	-
3	Sigowet Sub-County Hospital	-	-	1,660,763		1,660,763	1,660,763	-	-
4	Kipkelion Sub-County Hospital	-	-		245,200	245,200	245,200	-	-
5	Roret Sub-County Hospital	-	-		690,880	690,880	690,880	-	-
6	Kapkatet County Hospital	-	-	27,831,039		27,831,039	27,831,039	-	-
7	Londiani Sub-County Hospital	-	-	2,240,207		2,240,207	2,240,207	-	-
8	Fortenan Sub-County Hospital	-	-	1,156,145	551,070	1,707,215	1,707,215	-	-
9	KACSP	-	42,837,552			42,837,552	42,837,552	-	-
10	World Bank Grant-UHC	-	23,029,553	14,285,340	4,467,576	41,782,469	41,782,469	-	-
11	Youth	-	-	35,747,121		35,747,121	35,747,121	-	-

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	differen ce	explanation
	Polytechnics								
12	DANIDA	-	15,912,016		8,758,125	24,670,141	24,670,141	-	-
13	User Fees Reimbursement	-	-	-	18,048,789	18,048,789	18,048,789	-	-
14	RMLF	57,000,000	-	-	39,267,835	109,267,835	109,267,835	-	-
15	Grants to Facilities not supported by DANIDA	-	-	-	16,452,000	16,452,000	16,452,000	-	-
16	Grant to Tilibei water and Sanitation Company (TILILWASCO)	-	-	26,602,429	-	26,602,429	26,602,429	-	-
17	Scholarships and othereducational benefits	-	-	-	129,554,700	129,554,700	129,554,700	-	-
18	Emergency	20,443,000	36,000,000	-	-	56,443,000	56,443,000	-	-
19	Subsidies to cooperatives	-	-	3,823,478	-	3,823,478	3,823,478	-	-
20	Staff Morgage	-	-	57,000,000	-	57,000,000	57,000,000	-	-
21	KUSP	-	-	-	256,299,000	256,299,000	256,299,000	-	-
	Total	190,299,767	368,939,666	379,463,559	683,235,175	1,634,938,167	1,634,938,167	-	-

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

COUNTY GOVERNMENTN OF KERICHO
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

ANNEX7- HEALTHFACILTIES

NO	FACILTY NAME	ACCOUNT NO	BANK	BRANCH	CODE
1	KAPKATET DISTRICT HOSPITAL	1152282913	KCB	SOTIK	069
2	RORET SUB COUNTY HOSPITAL	1153068087	KCB	KERICHO	106
3	KERICHO DISTRICT COUNTY HSPITAL	1153047764	KCB	KERICHO	106
4	SIGOWET SUB COUNTY HOSPITAL	1152768719	KCB	SONDU	106
5	LONDIANI SUB COUNTY HOSPITAL	1145265456	KCB	LONDIANI	237
6	FORTENAN SUB COUNTY HOSPITAL	1153109689	KCB	KERICHO	106
7	KIPKELION SUB DISTRICT HOSPITAL	1119903785	KCB	KERICHO	106

ANNEX 8-HEALTH CENTRES AND DISPENSARIES

NO.	MLF CODE	FACILITY NAME	ACCOUNT NUMBER	BANK	BRANCH	LOCATION
1	14198	KIPTERE HEALTH CENTRE	1157664709	KCB	KERICHO	BELGUT
2	14755	KAPSEGER DISPENSARY	1157664377	KCB	KERICHO	KIPKELION
3	14362	CHEPSIR DISPENSARY	1157667597	KCB	KERICHO	KIPKELION
4	14320	CHEMOIBEN DISPENSARY	1157658334	KCB	LITEIN	BURET
5	15228	MOSORE DISPENSARY	1157658695	KCB	LITEIN	BURET
6	14919	KIPSITET DISPENSARY	1157717489	KCB	KERICHO	KERICHO
7	17144	CHERONGET DISPENSARY	1157713572	KCB	KERICHO	BELGUT
8	14666	KAMAGET DISPENSARY	1157667155	KCB	KERICHO	BELGUT
9	14882	KIMUGUL DISPENSARY	1157727492	KCB	KERICHO	KIPKELION
10	14653	KAKIPTUI DISPENSARY	1157725767	KCB	KERICHO	BELGUT
11	14649	KAITUI DISPENSARY	1157807755	KCB	KERICHO	BELGUT
12	15179	MERTO DISPENSARY	1157819419	KCB	KERICHO	KERICHO
13	15039	LITEIN DISPENSARY	1157650279	KCB	LITEIN	BURET
14	17210	KETITUI DISPENSARY	1157807283	KCB	KERICHO	KERICHO
15	14870	KIMOUT DISPENSARY	1157826466	KCB	KERICHO	KIPKELION
16	18742	KIPTOME DISPENSARY - BELGUT	1157826318	KCB	KERICHO	BELGUT
17	15550	SERETUT DISPENSARY	1157809081	KCB	KERICHO	BELGUT
18	14972	KOIWALELACH DISPENSARY	1157827845	KCB	KERICHO	BELGUT
19	14715	KAPKIAM DISPENSARY	1157740545	KCB	KERICHO	KERICHO
20	17139	KAPSUSER DISPENSARY	1157884334	KCB	KERICHO	BELGUT
21	14300	CHEBORGEI HEALTH CENTRE	1157671187	KCB	KERICHO	BURET
22	15026	LEMOTIT DISPENSARY	1157894119	KCB	KERICHO	KIPKELION

23	17756	KAPKWEN DISPENSARY	1157905021	KCB	LONDIANI	KIPKELION
24	14613	KABIANGA HEALTH CENTRE	1157829872	KCB	KERICHO	BELGUT
25	15611	SONGONYET DISPENSARY	1157894534	KCB	KERICHO	KIPKELION
26	17143	SAMUTET DISPENSARY	1157912710	KCB	KERICHO	KERICHO
27	17316	KIPLELGUTIK DISPENSARY	1157933661	KCB	KERICHO	BELGUT
28	15001	KUNYAK DISPENSARY	1157944620	KCB	KERICHO	KIPKELION
29	14338	CHEPKEMEL HEALTH CENTRE	1157913318	KCB	KERICHO	BELGUT
30	15586	SIONGI DISPENSARY	1157660630	KCB	LITEIN	BELGUT
31	15713	TEBESONIK DISPENSARY	1157671411	KCB	LITEIN	BURET
32	17318	KAPKURES DISPENSARY	1157908837	KCB	KERICHO	BELGUT
33	14671	KAMAWOI DISPENSARY	1157913873	KCB	KERICHO	BELGUT
34	15005	LALIAT DISPENSARY	1158013213	KCB	KERICHO	KERICHO
35	16316	SUMOIYOT DISPENSARY	1158008678	KCB	KERICHO	BELGUT
36	15219	MOMONIAT HEALTH CENTRE	1158048564	KCB	KERICHO	KIPKELION
37	14826	KENEGUT DISPENSARY	1158018894	KCB	KERICHO	KERICHO
38	14375	CHEPTUIYET DISPENSARY	1158019289	KCB	KERICHO	BELGUT
39	14823	KEBENETI GOK DISPENSARY	1158022166	KCB	KERICHO	BELGUT
40	14657	KALAACHA DISPENSARY	1157671772	KCB	LITEIN	BURET
41	17314	KEJIRIET DISPENSARY	1158055544	KCB	KERICHO	KERICHO
42	14930	KIPTOME DISPENSARY BURET	1157672205	KCB	LITEIN	BURET
43	14764	KAPSOGUT DISPENSRY	1157657346	KCB	LITEIN	BURET
44	15343	NGENDALEL DISPENSARY	1157906133	KCB	KERICHO	KIPKELION
45	15245	MUGUMOINI DISPENSARY	1157717659	KCB	LONDIANI	LONDIANI
46	14192	AINAMOI HEALTH CENTRE	1157715893	KCB	KERICHO	KERICHO

47	15746	TULWET DISPENSARY	1157664032	KCB	LITEIN	BURET
48	15149	MASAITA DISPENSARY	1157665845	KCB	LONDIANI	LONDIANI
49	14633	KABUTIIMATIRET DISPENSARY	1108277578	KCB	SONDU	BELGUT
50	14913	KIPSEGI DISPENSARY	1153813076	KCB	KERICHO	KIPKELION
51	15020	LELECHWET DISPENSARY	1158099878	KCB	LONDIANI	KIPKELION
52	14832	KERICHO FOREST DISPENSARY	1158062206	KCB	KERICHO	LONDIANI
53	17319	CHEMEGONG DISPENSARY	1158021941	KCB	KERICHO	BELGUT
54	15677	SUBUKIA DISPENSARY	1150620064	KCB	LONDIANI	LONDIANI
55	14726	KAPKORMOM DISPENSARY	1158184034	KCB	KERICHO	KERICHO
56	14718	KAPKISIARA DISPENSARY	1157660193	KCB	LITEIN	BURET
57	15617	SOSIOT HEALTH CENTRE	1157962637	KCB	KERICHO	BELGUT
58	14738	KAPLELARTET DISPENSARY	1158019076	KCB	KERICHO	BELGUT
59	14350	CHEPKUNYUK DISPENSARY	1158270526	KCB	KERICHO	KERICHO
60	14293	CHEBEWOR DISPENSARY	1158394551	KCB	LONDIANI	LONDIANI
61	14323	CHEMOSOT HEALTH CENTRE	1157673848	KCB	LITEIN	BURET
62	14935	KIPWASTUIYO HEALTH CENTRE	1157671284	KCB	LITEIN	BURET
63	14856	KIBUGAT DISPENSARY	1157671519	KCB	LITEIN	BURET
64	14353	CHEPLANGET DISPENSARY	1157671675	KCB	LITEIN	BURET
65	14929	KIPTEWIT DISPENSARY	1157660355	KCB	LITEIN	BURET
66	14625	KABOEITO DISPENSARY	1157654223	KCB	LITEIN	BURET
67	14827	KENENE DISPENSARY	1157671888	KCB	LITEIN	BURET
68	14276	BUTIIK DISPENSARY	1157671942	KCB	LITEIN	BURET
69	15105	MABASI DISPENSARY	1157651275	KCB	LITEIN	BURET
70	14370	CHEPTERWO DISPENSARY	1157650805	KCB	LITEIN	BURET

71	18236	CHEBOIN DISPENSARY	1157644856	KCB	LITEIN	BURET
72	14507	GETARWET DISPENSARY	1157672310	KCB	LITEIN	BURET
73	14309	CHELILIS DISPENSARY	1157672884	KCB	LITEIN	BURET
74	15618	SOSIT DISPENSARY	1157672779	KCB	LITEIN	BURET
75	14708	CIVIL SERVANT DISPENSARY	1157672639	KCB	LITEIN	BURET
76	14622	KABITUNGU DISPENSARY	1157664415	KCB	LITEIN	BURET
77	14578	IRAA DSPENSARY	1158051816	KCB	KERICHO	BELGUT
78	14824	KEDOWAHEALTH CENTRE	1158407289	KCB	LONDIANI	LONDIANI
79	14588	JAGOROR DISPENSARY	1158487746	KCB	LONDIANI	LONDIANI
80	18064	KAPCHEBWAI DISPENSARY	1157869319	KCB	KERICHO	KERICHO
81	14787	KAPTOBOITI DISPENSARY	1158441452	KCB	KERICHO	BELGUT
82	16475	CHEPCHOLIET DISP	1158186533	KCB	KERICHO	LONDIANI
83	14347	CHEPKOTON	1157826067	KCB	KERICHO	BELGUT
84	14381	CHERARA DISPENSARY	1158101457	KCB	KERICHO	KIPKELION
85	15546	SERENG DISPENSARY	1153975920	KCB	KERICHO	KIPKELION
86	14902	KIPLALMAT DISPENSARY	1157821162	KCB	KERICHO	BELGUT
87	17317	KAPCHANGA DISPENSARY	1157899625	KCB	KERICHO	BELGUT
88	14521	GK PRISONS- MAIN	1158055749	KCB	KERICHO	KERICHO
89	14578	IRAA DSPENSARY	1158051816	KCB	KERICHO	BELGUT
90	14627	KABOROK DISPENSARY	1157900267	KCB	KERICHO	BELGUT
91	17209	KAMASEGA DISPENSARY	1159028974	KCB	KERICHO	BELGUT
92	14296	CHEBIRIRBEI DISPENSARY	1157903703	KCB	KERICHO	BELGUT
93	14765	KAPSOMBOCH DISPENSARY	1159019282	KCB	KERICHO	BELGUT
94	15151	MANYOROR DISPENSARY	1159079080	KCB	KERICHO	BELGUT
95	14766	KAPSOROK DISPENSARY	1158701551	KCB	KERICHO	KERICHO
96	18188	CHEPKOIYO DISPENSARY	1157907156	KCB	KERICHO	KERICHO

97	15607	SOLIAT DISPENSARY	1157888194	KCB	KERICHO	KERICHO
98	14359	CHEPSEON DISPENSARY	1159024596	KCB	KERICHO	KERICHO
99	15528	SANGA DISPENSARY	1157879462	KCB	KERICHO	KERICHO
100	14679	KAMWINGI DISPENSARY	1159141762	KCB	LONDIANI	LONDIANI
101	17137	NYABANGI DISPENSARY	1158026870	KCB	KERICHO	BELGUT
102	14967	KOITABUROT DISPENSARY	1159146217	KCB	KERICHO	KERICHO
103	17313	KAPSIYA DISPENSARY	1157912583	KCB	KERICHO	BELGUT
104	17308	KALYONGWET DISPENSARY	1157957773	KCB	KERICHO	BELGUT
105	15118	MAKYOLOK DISPENSARY	1159161690	KCB	KERICHO	KIPKELION
106	15242	MTARAGON HEALTH CENTRE	1159230447	KCB	KERICHO	KIPKELION
107	15172	MENTERA DISPENSARY	1159222789	KCB	KERICHO	KIPKELION
108	14271	BUCHENGE DISPENSARY	1159500207	KCB	KERICHO	KERICHO
109	17138	KAPSOIT DISPENSARY	1157964826	KCB	KERICHO	KERICHO
110	15023	LELU DISPENSARY	1169797415	KCB	KERICHO	KERICHO

County Government Flagship projects completed

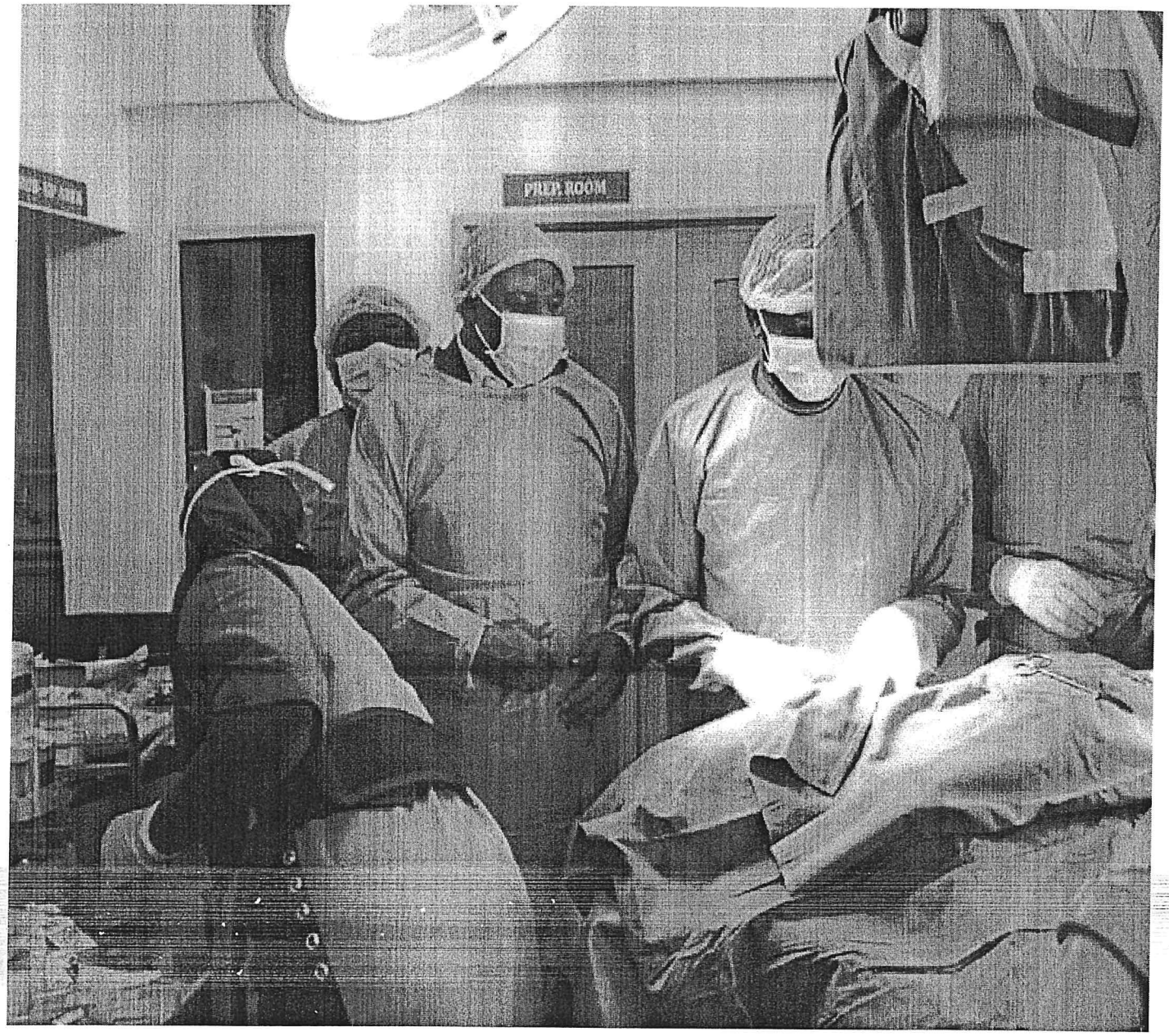
IN READINESS FOR JOB CREATION

Kericho county today attained yet another key milestone in the vocational training sector following the graduation of 105 students at Kiptere Youth Polytechnic in Belgut sub county who were conferred with certificates in various courses.

The colourful ceremony presided over by Deputy Governor, H.E Susan Kikwai and witnessed by parents and other stakeholders, saw the graduands get various awards in the fields of Hospitality, Security and Guarding Services and Automobile Repairs, having successfully undergone a three-months' rigorous training and a month's intrnshipprogramme.

The training was made possible thanks to the strong partnership between the CountyGovernment of Kericho and CAP-Youth Empowerment Institute.

First Ever Cardiac Pacemaker Implantation Procedures at Kericho

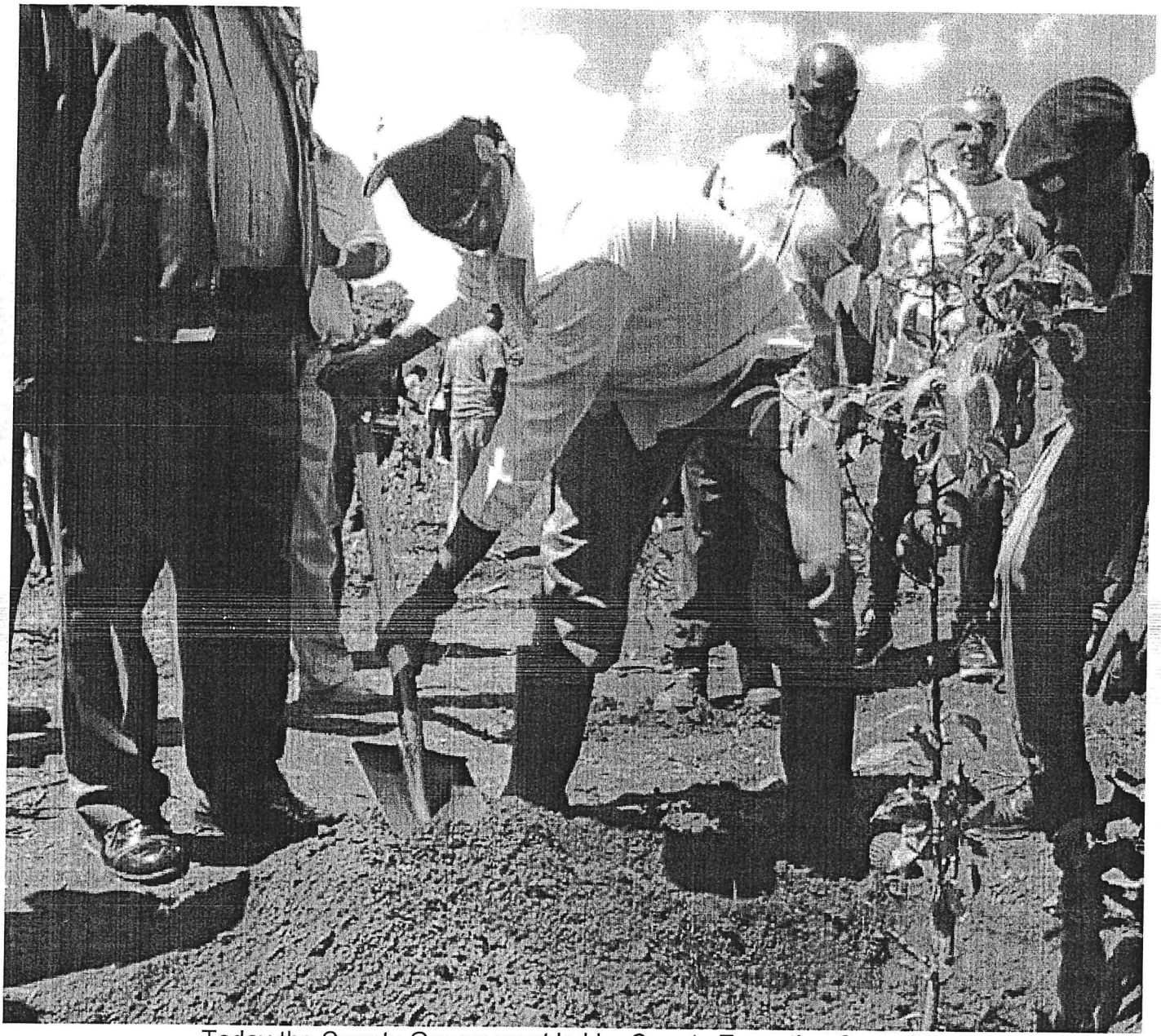


Last year in February the first ever cardiac pacemaker implantation procedures were performed at the Kericho County Referral Hospital by a team of doctors from Kericho and the Michigan State University, USA. 12 patients benefitted. Today, I opened the second Cardiology Medical Camp at the hospital which will take place until 3rd June.The free surgeries will be performed by a team of 7 doctors from Kericho, the Moi Teaching and Referral Hospital and the University of Michigan and will benefit 20 patients.

This time the operations are bigger and more advanced because the doctors are performing double chamber pacemaker implantations.

As a result of the ongoing training of our staff, one of the surgeries was done exclusively and very successfully by a team of doctors from Kericho and the MTRH. These surgeries have been made possible by the installation of the most modern equipment in our operating theatres and the partnership with the Michigan State University (USA) and my government.

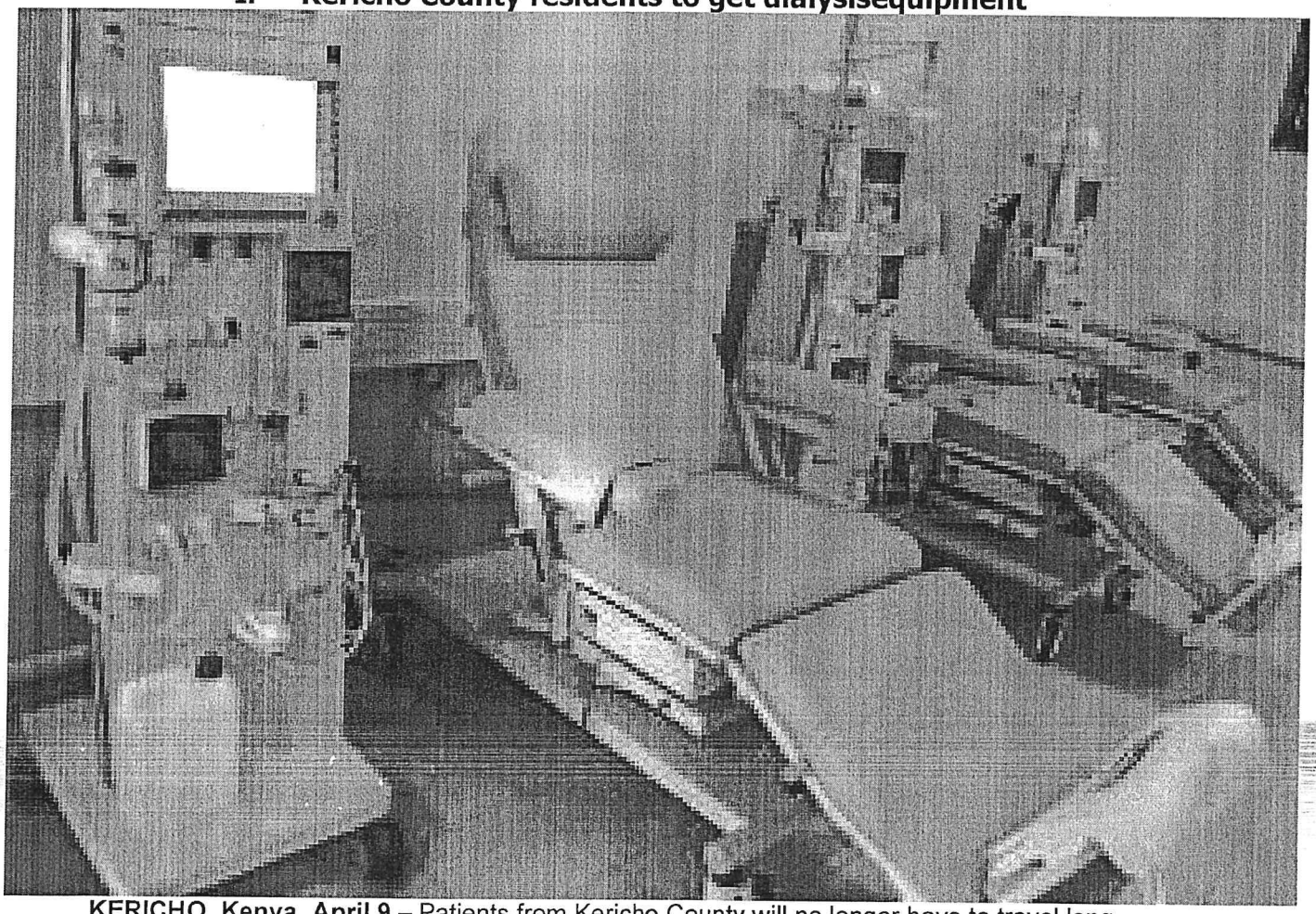
3000 INDIGENOUS TREES PLANTED IN AINAMOI



Today the County Government led by County Executive Committee

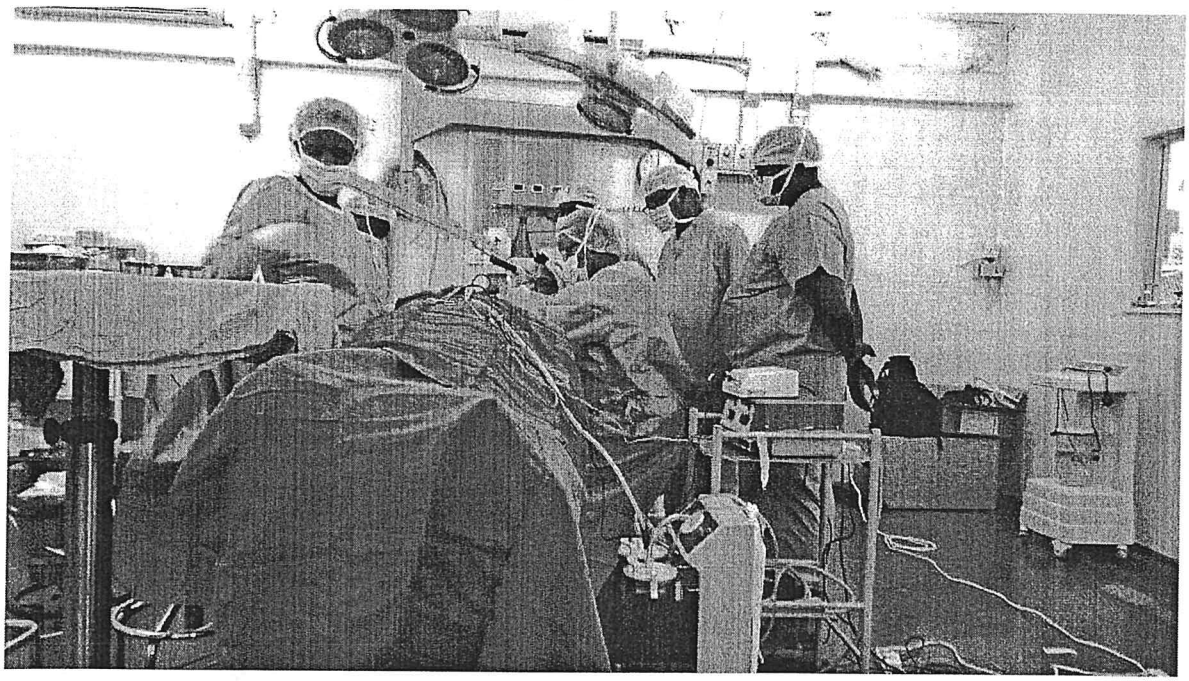
MemberforWater,Environment, Forestry and Natural Resources Hon. Geoffrey RutolaunchedtheCounty Tree Planting Exercise at Kondamet area in Kipchimchim Ward, AinamoiConstituency where 3000 indigenous trees were planted. This kicks off efforts by Kericho Governor H. E. Prof. Paul Chepkwony to get rid of Eucalyptus trees planted along riparian areasaswell as efforts by the county government to increase the forest cover in Kericho County.The County Government has provided 30,000 seedlings forthis purpose.

I. Kericho County residents to get dialysisequipment

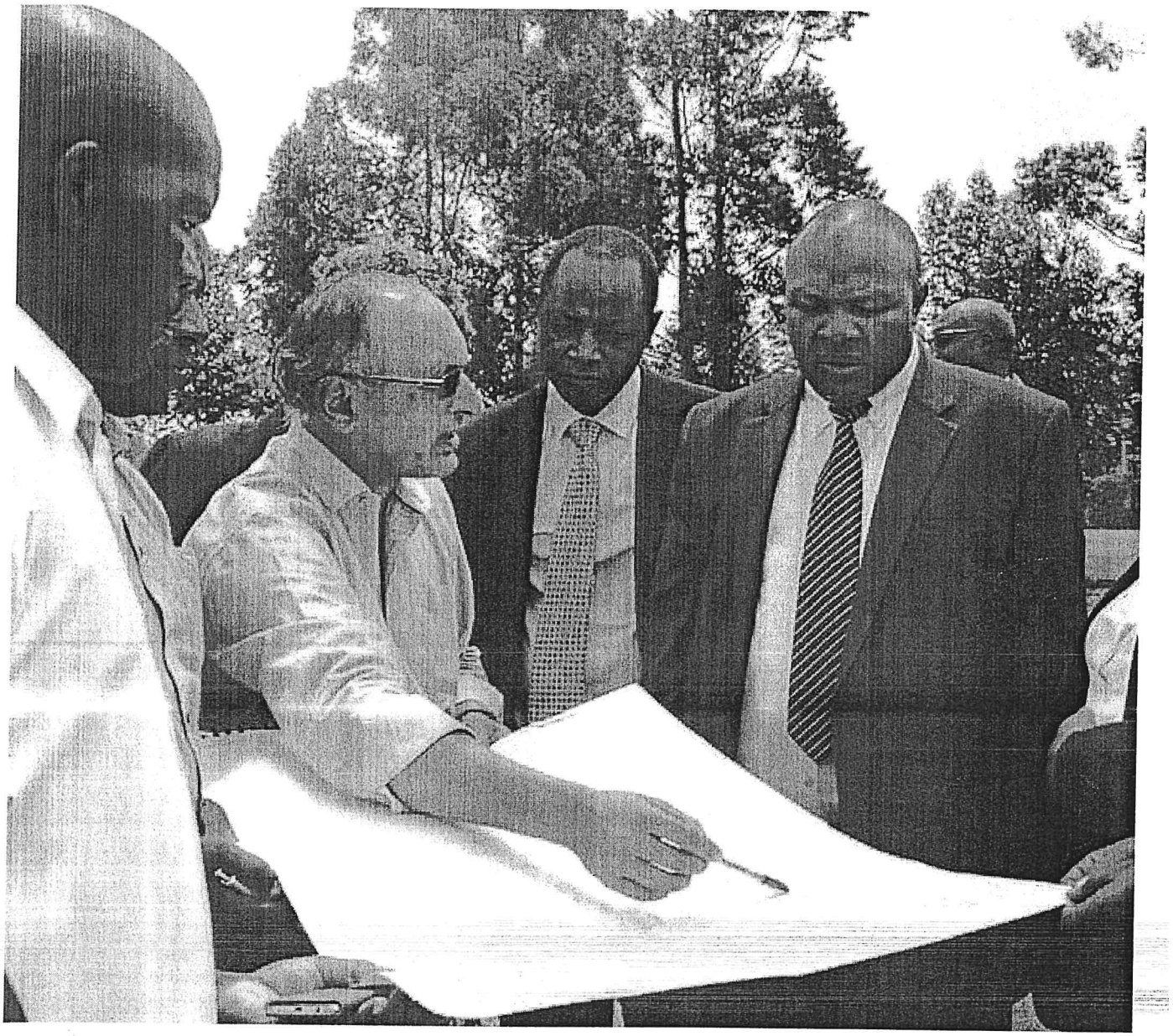


KERICHO, Kenya, April 9 – Patients from Kericho County will no longer have to travel long distances to get dialysis services after the Ministry of Health and County government complete works on a renal dialysis center, as set out in the Managed Equipment Service (MES) project. Residents are already enjoying specialized health services with the installation of ultra sound and mammography units at the Kericho County Hospital. The Sigowet Sub County Hospital has also been earmarked for an equipment upgrade.

Joy as Kericho Hospital performs first open heart surgery, 54 years after Kenya's independence



construction of the Kimugu Water Treatment Plant at DukaMoja



Kericho Governor H. E. Prof. Paul Chepkwony today handed over a parcel of landacquired by the County Government for the construction of the KimuguWaterTreatment Plant at DukaMoja area near Kericho Town to the contractor. The construction of the treatment plant will take 2 years and will increase the amount of water supplied by KEWASCO from the current 8 million litres a day to 22 millionlitres. Prof. Chepkwony has called on the contractor to deliver quality work and prioritize the employment of locals for nontechnicaljobs