REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KERICHO

FOR THE YEAR ENDED 30 JUNE 2017

COUNTY GOVERNMENT OF KERICHO

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) 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.

(b) Key Management

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

- Chief Officers who are appointed Accounting Officers and Receivers of revenue;
- Acting chief officers for dockets which don't have substantive office holders;
- Head of departments and sections; and
- Directors of departments

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

1.	Accounting Officer	Leah J Chumba	Finance & Economic Planning/office of the Governor.
2.	Accounting Officer	Kipchumba Kosgey	Information, Communication & E-Government.
3.	Accounting Officer	Bernard Korir	Education, Youth Affairs, Culture, & Social Services.
4.	Accounting Officer	Willy Keter	Lands, Housing & Physical Planning.
5.	Accounting Officer	Peter koskei	Public Works, Roads &Transport.
6.	Accounting Officer	Dr. Shadrack Mutai	Health Services
7.	Accounting Officer	Eng. Willie Langat	Water, Energy, Natural Resources & Environment
8.	Accounting Officer	Anne Koech	Agriculture, Livestock Development & Fisheries.
9.	Accounting Officer	John Kirui	Trade, Industrialisation,Co-operative Management, Tourism & Wildlife.
10.	Accounting Officer	Alexander Rotich	Public Service Management.
11.	Accounting Officer	Martin Epus	County Assembly
12	Accounting Officer	Ronald Sigey	County Public Service Board

(d) Fiduciary Oversight Arrangements

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.

(e) County Government of Kericho Headquarters

P.O. Box 112-20200,

Nakuru-Kericho Road

Kericho, KENYA

(f) County Government of Kericho Contacts

Telephone: (254) 0522021100

(254) 0522021101

E-mail: info@kericho.go.ke

Website: www.kericho.go.ke

(g)Entity Bankers

County Government of Kericho Bankers

1. Kericho County Dev. Account

   A/C 1000171267

   Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   Nairobi, Kenya

2. Kericho County Rec. Account

   A/C 1000171308

   Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   Nairobi, Kenya

3. Kericho County Rev.Fund Account

   A/C 1000171677

   Central Bank of Kenya

   Haile Selassie Avenue
   P.O. Box 60000

   City Square 00200

   Nairobi, Kenya

4. Kericho County Imprest Account

   A/C 1141257580

   Kenya Commercial Bank

   Kericho Branch

5. Kericho County Rev. Account

   A/C 1140754297

   Kenya Commercial Bank

   Kericho Branch

6. KERICHO COUNTY-BURSARY ACCOUNT

   A/C 01141603844500

   Co-operative Bank

   Kericho Branch

7. KERICHO COUNTY-YOUTH ENTERPRISE

   A/C 0074908001

   Trans National Bank

   Kericho Branch

8. KERICHO COUNTY-YOUTH ENTERPRISE

   A/C 0074908001

   Trans National Bank

   Kericho Branch

9. ANNEX5- HEALTHFACILTIES

10. ANNEX 6-HEALTH CENTRES AND DISPENSARIES

11.KERICHO COUNTY ASSEMBLY

Kenya commercial bank

account No.1143992032

KERICHO

12.Kenya commercial bank

account No.1173251316

KERICHO

13.Central bank of Kenya

account No.1000239662

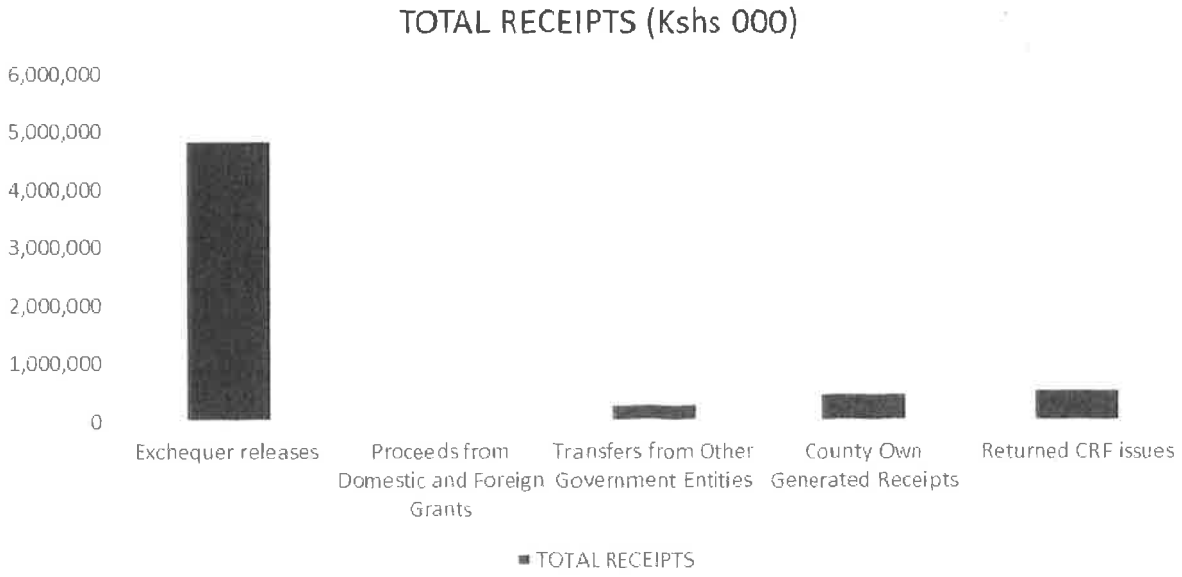
(h) Independent Auditors
Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CEC

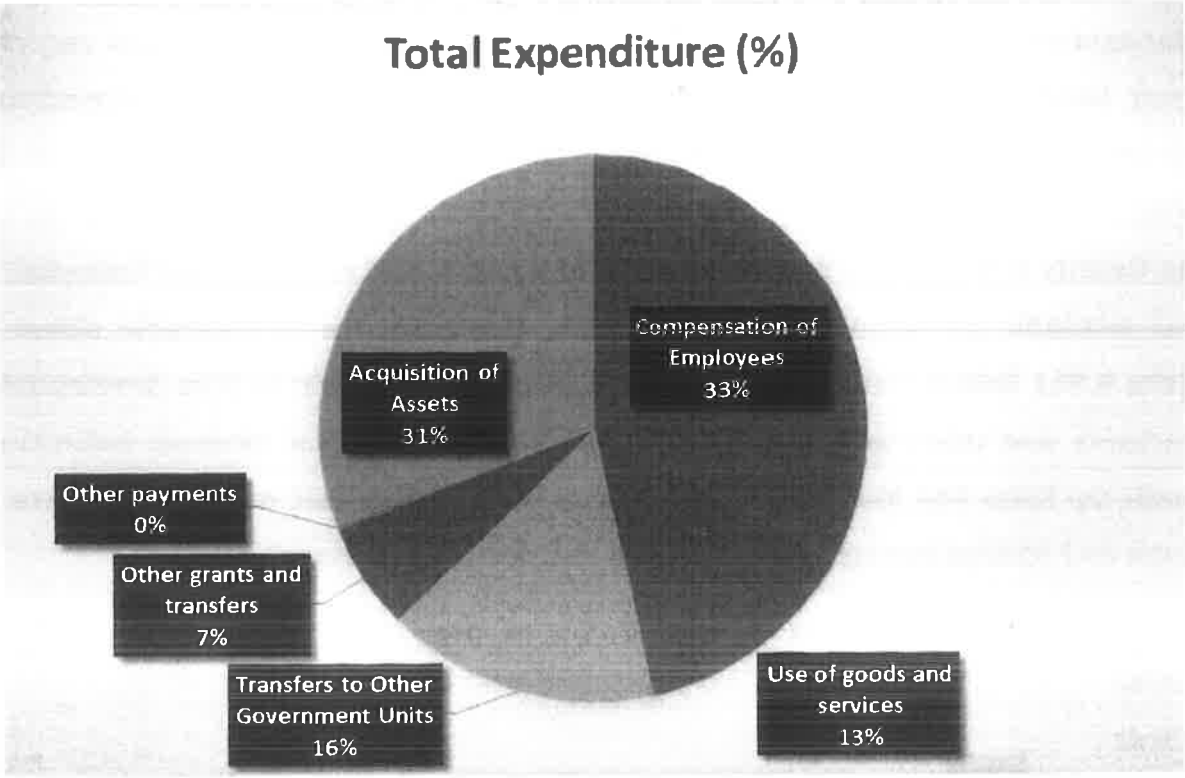
This is the County Government of Kericho full year financial statements and reports for the 2016-2017 financial period ending 30th June, 2017. This report was prepared and presented as required by Section 168 of the Public Financial Management (PFM) Act 2012. The report expounds on the revenues received from local sources and national equitable share alongside the expenditure incurred by the county government in service provision during the financial year.

The County Government had an amount of Kshs. 6.198 Billion in the financial year available for spending. The revenue was made up of equitable share of Kshs.4.861 Billion and Kshs 295 Million as conditional grants from development partners and other government entities. In addition, local revenue collections made up Kshs 484 Million and the county furthermore had unspent balances of Kshs 557 Million brought forward from the previous financial period.



The county government had cumulative expenditure of Kshs. 5.778 Billion which translates to approximately 93% of total funds available for spending in 2016-2017 financial year and 91% of the annual budget of 6.298 Billion for the same

financial period. As per the pie chart below, 33% of the expenditure was for compensation of employees followed closely by acquisition of assets at 31%. Transfers to other government entities which includes funds got an allocation of 16% of the total expenditure followed by use of goods and services at 13%.

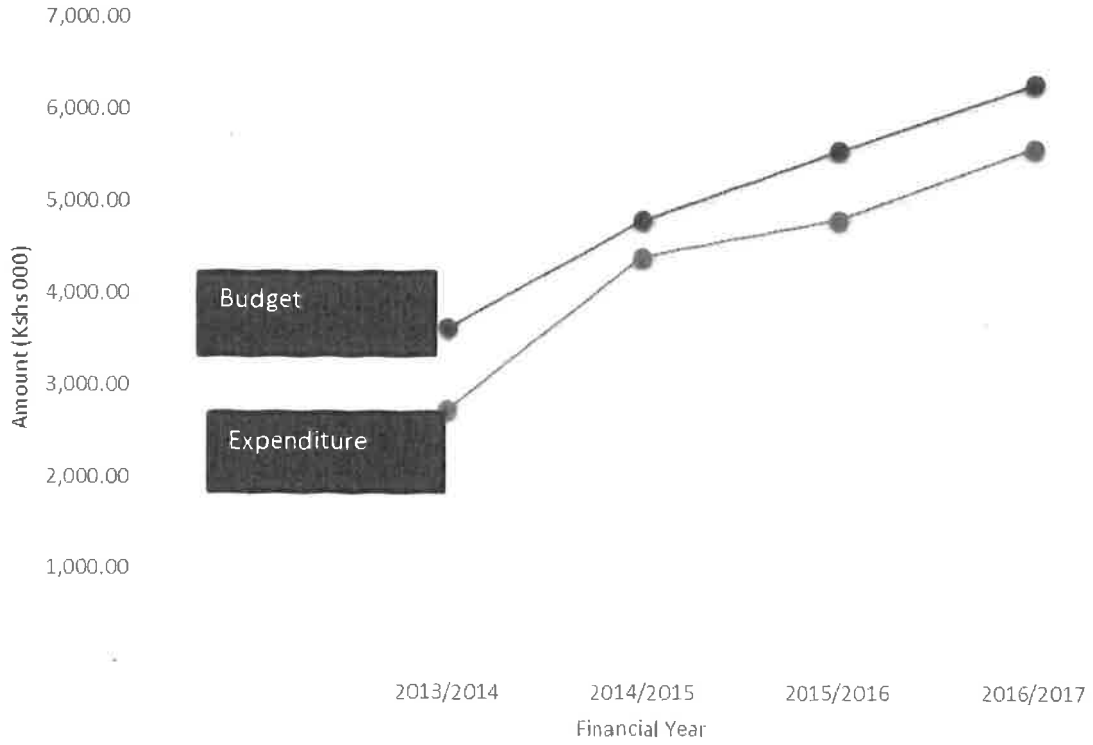


The county government spent has spent a greater proportion of expenditure in the last four financial years on access roads that make the county accessible to buyers of agricultural produce and access even to healthcare by the citizenry. The county also has also put emphasis on education as evidenced by construction of Early Childhood classrooms and employment of ECDE caretakers. Under the water department, money was allocated for each ward to develop and supply water from springs and dams. Furthermore, 17,000 students in secondary schools, middle-level colleges and universities have benefited from the county government Kshs 359 million has been utilized in the last four financial years.

The health sector has also been a big beneficiary of the county government's development Strategy, with 70 health centers, dispensaries and hospitals being

renovated and supplied with adequate medicine and non-pharmaceuticals. A major winner is Kericho District Hospital, which is being upgraded to a referral hospital following the procurement of Intensive Care Unit (ICU) and High Dependency Unit (HDU). Under the agriculture department, there has been an initiative to promote industrial crops through support and subsidies by the county government. In addition, free artificial insemination was provided to farmers to improve the livestock breeds.

The line graph below shows the movement of the budget and expenditure in the last 4 years.



The following key challenges have been noted in the last four financial years and the same has affected performance;

a) Late release of funds from the Exchequer
b) Lack of training on IFMIS and particularly e-procurement sub module of the Procure to Pay module.
c) Lengthy consultations on the budget process that has tight timelines to

cater for all sectors and departments.

d) Legal restrictions on access to the budget due to pending legal cases.

The county government will continue allocating funds to the productive sectors of the economy. It is expected that this will spur economic growth and improve the standard of living for the residents of the county and Kenyans at large. The county has a budget of Kshs 6.28 Billion in the 2017 / 2018 financial year for execution of programs in the county government. Emphasis will still be put on infrastructure with an allocation of over Kshs 700 Million and health services and water department where each gets amounts above Kshs 200 Million.

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 the past four years with a view of making the future better.

Patrick Mutai

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

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. 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, 2017, 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 13.02.2018.

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

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE COUNTY EXECUTIVE OF KERICHO FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of County Executive of Kericho set out on pages 14 to 46, which comprise the statement of assets as at 30 June 2017, and the, statement of receipts and payments, statement of cash flows, summary statements of appropriation: recurrent, development and combined and budget execution by programmes and sub-programmes for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Further, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

Basis for Disclaimer of Opinion

1. Un Balanced Trial Balance

The trial balance produced by the County Executive to support the figures in the financial statements reflected debits totaling Kshs. 6,053,537,617 while the credit side had a figure of Kshs. 11,682,661,457 resulting to an unexplained difference of Kshs. 5,629,123,840. Further, ledger schedules presented for audit did not agree with the trial balance. In the circumstance, the source and validity of the figures in the financial statements could not be established.

2. Understatement of Outstanding Imprests

The statement of assets reflects a figure of outstanding imprest of Kshs.754,000. However, IFMIS temporary imprest register reflected outstanding temporary imprest of Kshs.67,961,000 resulting to a variance of Kshs. 67,207,000. The management has not explained or reconciled the difference. In view of the discrepancies stated above, the

accuracy and validity of outstanding imprests balance of 754,000 as at 30 June 2017 could not be confirmed.

3. Outstanding Pending Bills

Note 26.1 and Annex 1 to the financial statements reflect pending bills amounting to Kshs.278,705,000 as at 30 June 2017. However, the initial schedule provided for audit reflected pending bills totaling Kshs.455,380,000. Management has neither provided a movement schedule for the difference nor explained the variance of Kshs. 176,675,000. The break-up of the figure of Kshs. 278,705,00 has also not been provided. Further, by the time of the audit exercise Kshs.85,948,341 had been paid leaving an outstanding balance of Kshs.192,756,659. In addition, invoices and approved claims documents were not presented for audit verification. In the circumstance, it has not been possible to confirm the accuracy of the pending bills balance of Kshs.278,705,000.

4. Own Source Revenue

The statement of receipts and payments reflects Kshs.484,229,250 as local own source revenue, against budgeted revenue of Kshs.515,000,000 hence a shortfall of Kshs.30,770,449 (6%). Local revenue comprised of different sources and the following observations were made:-

4.1 Under-Invoicing of Rates

A review of details of lease of leasehold land L.R No 10788 and L.R No 11386 measuring approximately 1,150 acres revealed that the value of the two parcels of land as per the valuation roll is Kshs.84,000,000. At the rate of 1.75% of the site value, the rates payable annually is Kshs.1,470,000. However, according to rate demand note dated 1st March 2017, the firm was charged Kshs.693,473 resulting to un-explained under-collection of Kshs.776,527.

Although the managements contend that the value of the land stands at Kshs. 39,627,000 and not Kshs.84,000,000 due to the fact that most of the land is occupied by squatters, the value was not supported by an authenticated valuation roll. As a result, it was not possible to confirm the correct invoice amount.

4.2 Un-Collected Rates

During the financial year 2016/2017, Kaisugu Ltd and Tea Research Foundation were required to pay rates amounting to Kshs.1,387,414 and Kshs.1,526,001 respectively all totaling Kshs.2,913,415. However, the amounts could not be traced in the arrears register.

Although the management availed copies of demand notes, the arrears still remains uncollected. In the circumstance, the County stands to lose revenue.

4.3 Rates and Rents Arrears

In the year under review, the County Executive of Kericho collected Kshs.73,559,187 on plots rates against a budget of Kshs.65,200,000, which represents a 13% over collection on

the budgeted revenue. It was further noted that as at 30 June 2017, the plot rate arrears stood at Kshs.655,776,993. There is no evidence that Kericho County Executive has acted appropriately to enforce the collection of plot rates. As a result, the operations of the County may be affected due to non-collection of revenue.

4.4 Under Collection of Timber Cess

The County Executive budgeted to collect Kshs.67,350,184 as timber cess but collected Kshs.2,168,000 representing only 3.2% of the budgeted revenue from this stream. The amount collected was verified through examination of LAIFORM and ZIZI records availed for audit review.

The collection of only 3.2% of the budgeted amount represents a huge drop in revenue. In view of this, the County may be losing huge sums of money through under-collection of Timber Cess.

4.5 Un-collected Contribution in Lieu of Rates

Land registers and ledgers maintained by the County indicate that the National Government agencies own land within the County of Kericho. However, examination of the County financial records indicate that these institutions did not pay or make contributions in lieu of rates amounting to Kshs.556,283,488 as required Rating Act Cap 266. It was further noted that the County did not raise any demands notes for the contribution.

Although the County Executive has indicated that a letter was made to the Ministry of Lands to demand payment, no such letter was availed for audit verification. In the circumstance, the County's operations may be affected as a result of non-collection of the rates amounting to Kshs.556,283,488.

4.6 Un-disclosed Quarry Cess

The County Executive budgeted to collect Kshs.3,758,338.80 as quarry cess but the actual collection was Kshs.4,190,000 thus exceeding the revenue target by Kshs.431,661.

However, schedules provided for audit reported revenue from quarry cess amounting to Kshs.3,071,390 compared to actual collection of kshs.4,190,000. This shows that cess revenue from quarries amounting to Kshs.1,118,610 was not disclosed. As a result, the revenue figure is not fairly stated.

4.7 Un-explained Revenue from National Government

According to the approved budget of the 2016/17 financial year, the County Executive budgeted to receive Kshs.40,000,000 from the National Government through the Ministry of Agriculture. However, the statement of receipts shows totals receipts of Kshs.90,798,644 which is Kshs.50,798,644 (56%) above the budgeted amount. In addition, records from Agriculture and Food Authority revealed that only Kshs.81,368,619 was disbursed leaving un explained excess receipts of Kshs.9,430,025.

4.8 Under collection of Forest Cess and Fire Safety Fees

The County Executive budgeted to collect Kshs.9,092,104.65 and Kshs.6,815,025.33 as forest produce cess and fire safety fees respectively. However, according to the ZIZI and LAIFOM collection systems, the actual collection was Kshs.7,486,750.00 and Kshs.2,243,545 respectively representing 82% and 33% of the budgeted amounts. This shows that there was a sharp decline in the collection of fire safety fees. In the circumstance, the operations of the County Executives may be affected due to non-collection of revenue.

4.9 Outdated Valuation Roll

It was observed that the County Executive based the assessment of rates payable at 1.75% of the valuation in force on the day on which the rate is payable. However, it was noted that the valuation roll in force is dated May 2004 i.e. 13 years ago. The valuation roll was therefore unlikely to reflect the current values of land. No satisfactory explanation was given for continually basing rates payable on outdated valuation roll.

4.10 Parking Fees: Drop in revenue collection

Revenue records maintained by the County Executive and presented for audit review indicate that the revenue collection from parking revenue streams realized a collection of Kshs.31,302,890 in the 2016/2017 financial year. This represents a drop of Kshs.16,893,814 (35%) compared to the budgeted amount of Kshs.48,195,704. Also, there was there was a drop of Kshs.7,880,609 compared to previous year's collection of Kshs.39,183,499. There was no explanation given for the huge drop in the amount collected.

The basis of determining revenue from the parking stream is not clear as the parking slots are not marked. Further, the County does not collect parking fees from all other towns except Kericho town.

The drop in revenue collection was more pronounced in the motor cycle stickers (boda boda) revenue stream by 80% and bus park fee by 53%.

4.11 Under-collection of Housing income

During the financial year under review, the County budgeted to collect Kshs.12,496,356 as house, kiosk and stall rent. The financial statements, however, reflect Kshs. 8,284,380 as rent revenue resulting to under collection of Kshs.4,231,976 or 34%.

Detailed examination and analysis of tenant records kept by the County revealed that the total collectable rent from housing, kiosks and stalls amounts to Kshs.13,263,914 per annum compared to the actual collection of Kshs.8,284,380. The County Executive therefore had an under collection of Kshs.4,979,534 in house, kiosks and stall rents.

4.12 Housing, Kiosks Stalls Arrears

Collection of house, kiosks and stall rent was in arrears up to the tune of Kshs.16,267,146 as at 30 June 2017. In some cases, some tenants had arrears amounting to over

Kshs.1,000,000 yet they only pay Kshs.18,000 per month meaning that they had occupied the houses for more than 5 years without paying any rent.
Further, perusal of the correspondences file between the County Executive and tenants indicate that house number 1 in Majengo estate has an ownership dispute. The tenant occupying the house has claimed ownership of the house and is not willing to pay monthly rent arrears of Kshs.1,163,000. However, the tenant has not produced ownership documents which has led to the matter being referred to courts for arbitration. This has made it impossible to ascertain the likelihood of prompt continuous payment of house rent.

As a result of the arrears of Kshs.16,267,146, the County Executive's operations are negatively affected.

4.13 Public Health Facilities Operations Revenue

The County Executive budgeted to collect a total of Kshs.140,000,000 from the Facility Improvement Fund for the year 2016/17. The revenue records obtained showed that the computed actual revenue collections amounted to Kshs.140,480,186 which was not in agreement with the reported figure of Kshs.148,510,250 by Kshs.8,030,064. The resulting variance has not been explained.

Further, it was noted that National Hospital Insurance Fund claims for Kericho County Hospital for the year amounted to Kshs.19,059,263. The disbursements received against the claims was Kshs.10,407,908.94. Claims totaling Kshs.8,651,354.06 have not been paid by the National Hospital Insurance Fund and no reason has been given for the delay.

Although the management in their response indicated that actual revenue collection was Kshs. 128,328,719, NHIF claims amounted to Kshs. 12,130,413 and not Kshs. 19,059,263. No documentary evidence was presented for audit verification for Kshs. 128,328,719. In the circumstance, public health income was understated by Kshs.8,030,064.

5. Compensation of Employees

5.1 Unexplained Variances in the Financial Statements

The statement of receipts and payments reflected employee cost figure of Kshs.1,919,620,000 having increased by Kshs.211,963,000 from Kshs.1,707,757,000 in the financial year 2015/2016. This represent 31% of the total revenue of Kshs.6,198,899,000. Further, analysis of payroll summaries revealed an amount of kshs.1,864,259,905 which was at variance with the reported figure of Kshs.1,919,620,000 by Kshs.55,360,000. Further, the County Executive of Kericho did not maintain an approved staff establishment as required by the County Governments Act, 2012 despite the County Executive advertising and recruiting staff during the financial year. It was therefore difficult to establish on what strength the County Executive was undertaking the recruitments.

In the circumstance, it has not been possible to confirm the accuracy of the payroll data.

5.2 Non Availability of Payroll for DICECE Employees

The Ministry of Education, Youth Affairs, Culture and Social Services through an internal memo dated 4 August 2016 asked the payroll manager to include in the payroll, 9 DICECE officers who were deployed from the National Government by the Teachers Service Commission. However, the County Executive did not produce for audit DICECE payrolls from July to December 2016 amounting to Kshs 3,655,248. It was, therefore, not possible to confirm whether the officers were included in the pay roll and their dues paid.

5.3 Breach of Labour Laws on Hiring of Casuals

Analysis of the casual payroll for the financial year 2016/2017 revealed that forty-three (43) casuals were retained in the payroll at the beginning of the financial year and continued working throughout the financial year under review receiving total wage of Kshs. 7, 963,440 contrary to the Employment Act, 2007 that requires casual employments to be terminated at the end of three months. Many of the casuals listed in might have worked for several years as casuals and their employment should have either been terminated or regularized to permanent employment. As a result, the County Executive risks facing legal suits arising from breach of labour laws.

6. Irregular Procurement of Road Works

The County Executive initiated in-house programmes for construction of access roads. This involved the procurement of machinery from contractors who entered into Framework Agreement with the County. Audit review revealed that Kshs. 462,233,076 was incurred on hire of various machineries.

However, the procurement of the machineries was not done in accordance to the strict provision of the Framework Agreement as provided for in the Public Procurement and Asset Disposal Act, 2015. It was noted that:

- There was no mini-competition bidding among persons that had entered into the Framework Agreement in the respective category as required by the Act. The procurement of the machinery for the construction of in-house roads was therefore irregular.

- The Ministry did not issue Local Service Order/s (LSO/s) as required by the Act committing the County Executive to the works to be done by the contractors. This opened opportunities for irregularities.

- The Ministry did not constitute an Inspection and Acceptance committee to inspect and report on the work/ service carried out by the various contractors/ suppliers as required by Section 48 of the Public Procurement and Assets Disposal Act, 2015. Therefore, there was no independent verification of work carried out and to confirm performance as

per the bills of quantities. In view of the above, it was not possible to confirm if all payments were made for work done.

- The management could only support Kshs.29,595,140 out of the total expenditure of Kshs.462,233,076 leaving an unsupported balance of Kshs.432,637,930. As a result, value for money may not have been obtained.

In view of the above issue, the Ministry of Roads and Public works irregular procured works amounting to Kshs.432,637,930.

7. Doubtful Payments for Unsupported Pending Bills

During the year under review, the County Executive made payments totaling Kshs508,020,000 as settlement of pending bills for the previous years. However, only a sum of Kshs108,236,000 was validated as payments related to the pending bills. The balance of Kshs 399,784,000 was not accounted for by way of identification of the goods and services provided, invoices, certificate of work done and the names of the suppliers, dates and bank accounts where the funds were remitted. As a result, it has not been possible to confirm the propriety of these payments amounting to Kshs. 399,784,000. Consequently, it may not be possible to confirm if the payments were a proper charge to public funds.

8. Payment for Supplies not Delivered

A sum of Kshs.4,698,000 was paid to a supplier through payment voucher number 177 dated 29 September 2016 in respect of supply /delivery of murram in the month of May/ June 2016. However, scrutiny of the supporting documents attached to the payment show that a schedule for murram supplied did not include any delivery in May and June 2016. Further, there were no delivery notes showing details of murram delivered during that period. In addition, the invoice showed that the murram was obtained from Silalo Quarry but the point of dumping was not disclosed. In the circumstances, it has not been established if any murram was supplied.

9. Wasteful Expenditure On Dry Bore Holes

The Ministry of Water and Natural Resources drilled two boreholes; Tebeswet Borehole Water Project and Kaptendon Borehole Water Project that were to cost Kshs.4,667,043 and Kshs.4,789,800 respectively. It was observed that a hydrogeological survey on the two projects was carried out. However, the drilled boreholes did not yield sufficient water despite the contractors having been paid Kshs.2,000,000 and Kshs.1,900,000 respectively. In the circumstance, the County Executive stands to lose Kshs.3,900,000 as a result of the unsuccessful boreholes.

10. Un-Accounted for Expenditure

Analysis of the cash book revealed that the County Executive through the Ministry of Water, Natural Resources and Environment made payments totalling Kshs.6,541,674 to various contractors. However, payment vouchers supporting the said expenditure were not

presented for audit and it was therefore difficult to establish the nature of the payments. In the circumstances, it was not possible to verify the authenticity of the payments.

11. Council of Governors

The Office of the Governor budgeted to spend Kshs.4,200,000 on intergovernmental relations. However, upon perusal of bank statements, it was noted that Kshs.13,500,000 was paid to the Council of County Governors thus exceeding the budget by Kshs.9,300,000. Further, documents acknowledging receipt of funds paid were not presented for audit. In addition, the basis upon which the amount was computed and paid was not established. In the circumstance, it was not possible to confirm the actual amount paid to the Council of Governors.

12. Implementation of Projects not in the Annual Development Plan

During the year under review, the County Executive through the Ministry of Roads and Public Works implemented several road projects totaling Kshs.190,812,211 that were not included in the 2016/2017 Annual Development Plan. The works carried out may have interfered with the implementation of projects for the period which resulted into pending bills totaling Kshs.278,705,000.

In the circumstance the County Executive implemented projects amounting to Kshs.190,812,211 that were not in the development plan.

13. Delays in Projects Implementation

13.1 Ongoing Projects for 2015/2016

Analysis of the Project Implementation Status Report of the Ministry of Water showed that the County Executive budgeted to implement 103 projects in the financial year 2016/2017 costing a total of Kshs.215, 058,180. Out of this, 58 projects costing Kshs.102,677,443.00 were brought forward from the financial year 2015/2016 leaving 45 projects costing Kshs.112,380,737 for financial year 2016/2017. By the end of the financial year 2016/2017, a total of 40 projects costing Kshs.104,931,627 were still ongoing. Among the ongoing projects are 11 projects costing Kshs.15,538,938 relating to the financial year 2015/2016.

According to the management's explanation, projects amounting to Kshs.7,484,700 were awaiting payments, and the balance of the projects were cancelled. However, no documentary evidence was presented for audit to support the cancellation. In the circumstance therefore, implementation of projects amounting to Kshs.15,538,938 was delayed.

13.2 Delayed Projects - Completion of Kapkatet Hospital Modern Causality Facility

A company was awarded a contract of Kshs.11,205,555 for the construction and completion of a modern casualty facility of Kapkatet Hospital through local service order (LSO) No. 1066788 dated 10th June 2015. The Ministry made two payments as per first and second

payment certificates of Kshs.3,220,061 and Kshs.5,386,598 respectively all totaling Kshs.8,606,659. However, the following anomalies were noted:

- The ministry did not present the contract agreements showing the terms and conditions of engagement with the contractor and completion certificate from the Ministry of Works. The completion date of the project was therefore not stated. As a result, it was not possible to confirm that the project is complete without an authentic engineer's certificate.

- Although total payments of Kshs.8,606,659 had been made, the work is incomplete.

- The project has stalled as the contractor is not on site.

13.3 Un-Implemented Projects

The County Executive through the Ministry of Education budgeted to spend Kshs.326,602,920 on various projects. However, the County implemented projects worth Kshs.224,224,032 leaving a balance of Kshs.102,378,888. In particular, the County had budgeted to spend Kshs.27,206,253 and Kshs.31,200,000 on equipping existing youth polytechnic with training tools and equipment and construction of six (6) workshops in youth polytechnics but had spent only Kshs.6,710,552 (25%) and Kshs.3,002,972 (10%) respectively. In view of the said issue, the projects have still not been implemented.

13.4 Implemented Projects not in the Annual Development Plan

During the year under review, the County Executive through the Ministry of Education, Youth Affairs, Sports, Culture and Social Services implemented projects on construction of ablution blocks and ECDE classrooms in various wards within the County totaling Kshs.32,488,988 that had not been included in the Annual Development Plan. For this reason, the works carried out may have interfered with the implementation of projects for the year under review.

14. Stalled Projects

14.1 County Referral Hospital Administration Block

The extension works at the Kericho County Referal Hospital administration block was done through open tender as advertised in the Daily Nation on the 18th of March 2016.The award (Tender/CGK/MED/03/2015/2016) was made to a construction company at a contract sum of Kshs.18,373,303.80 as per contract agreement dated 24th May 2016, letter of award and acceptance of 16th and 20th May 2016 respectively. Contrary to clause 2.2 and 2.3 of the contract agreement which states that the start date, the intended completion date and site possession date shall be in accordance with the prescribed dates in the appendix to conditions to the contract, such dates were not stated.

A visit to the project on 11th December 2017 revealed that the contractor had abandoned the site, the building had dangerously hanging construction materials and plants had overgrown on the ongoing construction works. A sum of Kshs.9,377,118 (Kshs.2,027,797.74 and Kshs.7,349,321.52 for certificate No.1 and No.2. respectively)

being 40% of the contract sum had been paid in respect of the project. Further, although there was adequate budgetary provisions in the approved budget in the 2016/2017 financial year on refurbishment of non-residential buildings, funds had not been released to enable works on the building to go on.

In the circumstance, value for money on the Kshs.9,377,118 paid for the project could not been confirmed.

14.2 Stalled Project- Pineapple Processing Plant

The waste water construction works at Roret Pineapple Processing Plant was awarded to a construction company at a cost of Kshs.7,140,522. The L.S.O No. 1016185 for the works was raised on 6th September, 2014 and funds committed on 30th June 2014. To date Kshs.2,356,372 has been paid to the contractor being 33% of the works certified as completed.

However, an audit inspection carried out on the project revealed that the work was not complete and the contractor was not on site. The contract which has run for the last three years and has stalled is unlikely to be completed soon.

14.3 Poor workmanship

A company was awarded the contract CGK/Q/AGR/005/2015/16 to construct three classrooms at Soin Agricultural Training Centre (ATC) at a cost of Kshs.3,966,956. However, a copy of the contract agreement presented for audit did not indicate commencement and completion dates. It was therefore not possible to know when the contractor was expected to complete and hand over the project. Further, on verification the following anomalies/defects were noted on the project:

- Doors to the classrooms had not been fixed;
- The floors of the classrooms had started peeling off;
- The roof was poorly done and is caving in. The contractor appears to have used timber that had not properly dried up leading to warping and thus occasioning creeping of the roof.

These defects may suggest that a qualified building engineer/building supervisor did not supervise the construction work.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Public Sector Accounting Standards (Cash Basis) and for such 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.

In preparing the financial statements, management is responsible for assessing the County Executive's ability to continue sustaining services, disclosing, as applicable, matters related to sustainability of services.

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.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

My responsibility is to conduct an audit of the County Executive of Kericho's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of County Executive of Kericho in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

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

Nairobi

16 July 2018

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs (000)	Kshs (000)
RECEIPTS			
Exchequer releases	1	4,861,022	4,505,064
Proceeds from Domestic and Foreign Grants	2	9,965	19,930
Transfers from Other Government Entities	3	286,068	158,034
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	484,229	471,746
Returned CRF issues	10	557,615	-
TOTAL RECEIPTS		**6,198,899**	**5,154,774**
PAYMENTS			
Compensation of Employees	11	1,919,620	1,707,657
Use of goods and services	12	770,139	849,680
Subsidies	13	-	-
Transfers to Other Government Units	14	932,573	680,064
Other grants and transfers	15	367,500	67,000
Social Security Benefits	16	-	56,641
Acquisition of Assets	17	1,774,925	1,631,784
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	13,500	-
TOTAL PAYMENTS		**5,778,257**	**4,992,531**
SURPLUS/DEFICIT		**420,642**	**161,948**

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 12.02. 2018 and signed by:

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

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

II. STATEMENT OF ASSETS

	Note	2016-2017	2015-2016
		Kshs (000)	Kshs (000)
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	465,236	572,553
Cash Balances	21B	20	238
Total Cash and cash equivalent		**465,256**	**572,791**
Accounts receivables – Outstanding Imprests	22	754	1,824
TOTAL FINANCIAL ASSETS		**466,010**	**574,615**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	-	-
NET FINANCIAL ASSETS		**466,010**	**574,615**
REPRESENTED BY			
Fund balance b/fwd	24	**21,956**	**549,311**
Prior year adjustments	25	**23,412**	**(136,644)**
Surplus/Deficit for the year		**420,642**	**161,948**
NET FINANCIAL POSITION		466,010	574,615

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 12.02.2018 and signed by:

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

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

III. STATEMENT OF CASH FLOWS

		2016-2017	2015 - 2016
Receipts from operating income			
Exchequer Releases	1	4,861,022	4,505,064
Proceeds from Domestic and Foreign Grants	2	9,965	19,930
Transfers from Other Government Entities	3	286,068	158,034
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	484,229	471,746
Returned CRF issues	10	557,615	-
Payments for operating expenses			
Compensation of Employees	11	1,919,620	1,707,657
Use of goods and services	12	770,139	849,680
Subsidies	13	-	-
Transfers to Other Government Units	14	932,573	680,064
Other grants and transfers	15	367,500	67,000
Social Security Benefits	16	-	56,641
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	13,500	-
Adjusted for:			
Adjustments during the year	25	-	-
Net cash flow from operating activities		2,195,567	**1,793,732**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,774,925	1,631,784
Net cash flows from Investing Activities		420,642	**(1,631,784)**
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		**420,642**	**161,948**
NET INCREASE IN CASH AND CASH EQUIVALENT		**420,642**	**161,948**
Cash and cash equivalent at BEGINNING of the year	21	**574,615**	**549,311**
Adjustments of the fund accounts	27b	**(529,247)**	**(136,644)**
Cash and cash equivalent at END of the year	24b	**466,010**	**574,615**

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 12.02.2018 and signed by:

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

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

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,861,022	0	4,861,022	4,861,022	0	100.00
Proceeds from Domestic and Foreign Grants	21,319	(11,354)	9,965	9,965	0	100.00
Transfers from Other Government Entities	456,410	35,960	492,370	286,068	(206,302)	58.10
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	445,000	65,000	510,000	484,229	(25,771)	94.95
Return issues to CRF	540,369	17,246	557,615	557,615	0	100.00
TOTAL	6,324,120	106,852	6,298,955	6,198,899	(100,056)	98.41
PAYMENTS						
Compensation of Employees	1,918,506	70,971	1,957,618	1,919,620	(37,998)	98.06
Use of goods and services	908,181	(22,438)	865,743	770,139	(95,604)	88.96
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	932,202	(97,703)	867,994	932,573	64,579	107.44
Other grants and transfers	778,000	(390,500)	373,625	367,500	(6,125)	98.36
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,768,631	446,744	2,215,375	1,774,925	(440,450)	80.12
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other Payments	18,600	(380)	18,600	13,500	(5,100)	72.58
TOTAL	6,324,120	(25,165)	6,378,523	5,778,257	(600,266)	90.59
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 12.02.2018 and signed by:

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

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

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,689,349	-	2,689,349	2,689,349	-	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	620,350	43,563	663,913	484,229	(179,684)	72.94
Return CRF issues	540,369	(39,339)	501,030	501,030	-	100
TOTAL	**3,850,068**	4,224	**3,854,292**	**3,674,608**	**(179,684)**	**95.34**
PAYMENTS						
Compensation of Employees	1,918,506	39,112	1,957,618	1,919,620	(37,998)	98.06
Use of goods and services	908,181	(42,438)	865,743	770,139	(95,604)	88.96
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	989,588	7,550	997,138	866,171	(130,967)	86.87
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	15,193	-	15,193	15,193	-	100.00
Finance Costs, including Loan Interest	-	-	-	-	-	-

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	18,600	-	18,600	13,500	(5,100)	72.58
TOTAL	3,850,068	4,224	3,854,292	3,584,623	(269,669)	93.00
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 12.02.2018 and signed by:

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

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

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,171,673	-	2,171,673	2,171,673	-	100
Proceeds from Domestic and Foreign Grants	9,965	-	9,965	9,965	-	100
Transfers from Other Government Entities	292,414	(29,390)	263,024	286,068	23,044	108.76
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
TOTAL	**2,474,052**	(29,390)	**2,444,662**	2,467,706	23,044	100.94
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	319,903	(119,681)	200,222	66,402	(133,820)	33.16
Other grants and transfers	778,000	(390,500)	373,625	367,500	(6,125)	98.36
Social Security Benefits	-	-	-	-	-	-

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Acquisition of Assets	1,376,149	398,292	1,774,441	1,759,732	(14,709)	99.17
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	2,474,052	(111,889)	2,348,288	2,193,634	(154,654)	93.41
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 12.02.2018 and signed by:

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

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

VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016-2017		2016-2017	2016-2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
Livestock pest and cisease Control Program	20,000,000	-	20,000,000	19,553,898	446,102
Livestock Breeding Program	15,000,000	(9,000,000.0)	6,000,000	6,000,000	-
Soin Agricultural Training Centre Modernizatior	15,000,000	-	15,000,000	15,000,000	-
Livestock Feecs and Products Processing Projects	52,000,000	14,206,416.0	66,206,416	40,956,246	25,250,170
Enhancement of Incustrial Crops	15,000,000	(1,000,000.0)	14,000,000	12,555,646	1,444,354
Kericho County Agricultural Showgrown@chelimo	10,000,000	-	10,000,000	5,519,579	4,480,421
Agricultural Mechanization Technology Development project	15,000,000	(5,000,000.0)	10,000,000	9,367,760	632,240
Promotion of Food Security and Enhancement of Food/horticulture crops project	20,000,000	(9,061,000.0)	10,939,000	6,605,390	4,333,610
Enhancement of Fish farming and utilization project	10,913,022	(5,000,000.0)	5,913,022	1,743,841	4,169,181
Small Holder irrigation	5,000,000	-	5,000,000	2,018,481	2,981,519
Purchase of motor vehicle	-	14,914,000.0	14,914,000	12,685,583	2,228,417
Agricultural development Fund	-	21,383,509.0	21,383,509	21,383,509	-
Equiping existing youth polytechnic with training tools and equipment	22,694,257	4,511,996.0	27,206,253	6,710,552	20,495,701
construction of 6 workshops in youth polytechnics.-	25,000,000	6,200,000.0	31,200,000	3,002,972	28,197,028
Construction and Completion of existing ECD nursery classrooms within the 29 wards (130 ECDE Schools)	97,500,000	74,386,696.0	171,886,696	131,496,876	40,389,820
Construction ab ution blocks in 493 ECDE		(14,215,329.0)	59,734,671	50,045,707	

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016-2017		2016-2017	2016-2017	
Schools	73,950,000				9,688,964
Refurbishment of non residential buildings	8,000,000	(2,000,000.0)	6,000,000	4,543,568	1,456,432
Construction and equipping of a county youth talent complex for development of youth talents at Kericho Stadium	8,000,000	(8,000,000.0)	-	-	-
Establishment of modern sports complex centre(Kericho Green Stadium)/ Ablution block at Londiani stadium	10,000,000	6,000,000.0	16,000,000	15,839,056	160,944
Constructuction of a county cultural heritage center at tulwapkisigis	7,000,000	(7,000,000.0)	-	-	-
Persons with Disabiliy Programmes	10,000,000	-	10,000,000	8,010,000	1,990,000
Purchase of motor vehicle	-	4,575,300.0	4,575,300	4,575,300	-
Construction of Water and Sewarage Infrastructure	144,186,761	33,619,910.0	177,806,671	105,095,741	72,710,930
Grant to Tilibei water and Sanitation company (TILILWASCO)	25,000,000	0.0	25,000,000	24,214,000	786,000
Rehabilitation of dumpsites	3,000,000	0.0	3,000,000	2,810,788	189,212
Purchase of dumpsite Land in Bureti Sub-county	-	2,000,000.0	2,000,000	2,000,000	-
Purchase of tree seeds, seedlings and nursery materials	5,000,000	(3,500,000.0)	1,500,000	1,096,638	403,362
Fencing of Livestock holding ground	2,000,000	(1,000,000.0)	1,000,000	-	1,000,000
Purchase of motor vehicle		5,707,200.0	5,707,200	-	5,707,200
Construction of Ward offices across the county	9,969,636	-	9,114,713	-	9,114,713
KENYA DEVOLUTION SUPPORT PROGRAMME(Capacity Building) WB	27,177,381	(27,177,381)	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016-2017		2016-2017	2016-2017	
Assets Inventory Roll	35,000,000	-	35,000,000	10,222,000	24,778,000
County System Automation facilities Plus Automation Accessories	7,167,585	(1,431,751.0)	5,735,834	1,703,452	4,032,382
Emergency Fund	113,500,000	(32,500,000.0)	81,000,000	81,000,000	-
KENYA DEVOLUTION SUPPORT PROGRAMME(Capacity Building) WB	-	-	-	-	-
Development of Land Asset register	5,000,000	-	5,000,000	2,305,722	2,694,278
Development of County Spatial Plans	30,000,000	3,307,392.0	33,307,392	18,365,319	14,942,073
Construction and Rehabilitation of Rental Estates	12,000,000	(3,413,975.0)	8,586,025	21,337,587	(12,751,562)
Construction and Rehabilitation of County buildings (10M for Assembly)	16,313,212	-	16,313,212	24,263,943	(7,950,731)
Rehabilitation of walkways/access roads/car parks etc	5,000,000	(1,000,000.0)	4,000,000	-	4,000,000
Maintenance of access roads and drainage structures in urban areas	36,800,000	-	36,800,000	36,745,537	54,463
Construction of County Roads in the Rural areas Equitably County-wide	614,585,465	319,892,450.0	934,477,915	934,413,864	64,051
Routine maintenance Fuel Levy fund	74,689,564	-	74,689,564	74,689,564	-
Design and construction of Drainage Sturctures and other infrastructure and civil works (Bridges, culverts and other civil works) across the county	50,378,361	-	50,378,361	50,376,911	1,450
Rehabilitation of Project Equipment and Machinery	15,000,000	(15,000,000.0)	-	-	-
Street lighting/Solar Lights Installation and Maintenance	17,000,000	(17,000,000.0)	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016-2017		2016-2017	2016-2017	
Road Maintenance Sugar Cess	10,000,000	-	10,000,000	10,000,000	-
Roads maintenance coffee Cess	-	3,027,833.0	3,027,833	3,027,833	-
Construction of buildings(market sheds)/ Installation of cattle weighers	35,556,524	(35,556,524.0)	-	44,445,117	4,323
Capital grants to semi-autonomous agencies (County Enterprise Fund)	15,000,000	(12,314,725.0)	2,685,275	-	-
Conservation and improvement of tourist sites at Rerisik, Bagao Caves, Fort-tenan and Tulwap kipsigis	10,000,000	(6,912,580.0)	3,087,420	-	2,685,275
Support to Cooperative Societies	8,000,000	(2,500,000.0)	5,500,000	711,207	2,376,213
Acquisition of land	-	-	-	-	5,500,000
Expanding ICT Infrastructural Development and Civil Works and electrical works in 6 ICT centers for every subcounty	11,200,000	(1,500,000.0)	9,700,000	8,565,677	1,134,323
Extending of wide area networks to 12 Youthl polytechnics & 6 I ICT Centers in the County	10,000,000	(113,616.0)	9,886,384	5,598,702	4,287,682
Equipping of ICT Centers in 8 Youth Polytechnics and 6 ICT centres in every subcounty Town	16,188,432	(2,950,000.0)	13,238,432	12,113,787	1,124,645
Internetworking & Communication Establishment in Subcounties& development of County Data Center facility. Installation of CCTV facilities in major county entitities includingCounty Headquaters and all subcounty headquaters	22,700,000	(1,784,300.0)	20,915,700	20,512,788	402,912
Purchase of motor vehicle	-	4,575,300.0	4,575,300	4,575,300	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016-2017		2016-2017	2016-2017	
Construction and Completion of health centres and dispensaries	45,000,000	7,998,584.0	52,998,584	42,088,120	10,910,464
Replacement of carcinogenic asbestos roofs at Kericho County refferal hospital	3,000,000	-	3,000,000	-	3,000,000
Replacement of leaking roofs at Kapkatet hospital	-	3,500,000.0	3,500,000	-	3,500,000
Fencing Londiani Referral Hospital	10,000,000	-	10,000,000	-	10,000,000
Completion and furnishing of the administration block CCC	10,000,000	5,500,000.0	15,500,000	7,353,999	8,146,001
Equipment for Kapkatet Hospital Eye Clinic and theatre	3,000,000	(1,000,000.0)	2,000,000	-	2,000,000
Completion of Medical Stores (Kericho District Hosp)	1,500,000	9,000,000.0	10,500,000	-	10,500,000
Major renovations at Londiani Hospital	3,000,000	-	3,000,000	-	3,000,000
Building of Wards at Kipkelion Hospital	4,000,000	-	4,000,000	-	4,000,000
Completion of Kapkatet Hospital Casualty	4,000,000	7,627,709.0	11,627,709		11,627,709
Londiani Mortuary Equipment	11,000,000	(11,000,000.0)	-	-	-
Completion of theatre at Fort Tenan Hospital	5,200,000	-	5,200,000		5,200,000
Installation of CCTV and Accessories	6,000,000	(1,000,000.0)	5,000,000	2,289,500	2,710,500
Accusition of land for health centre-Kasheen	-	600,000.0	600,000	-	600,000
Refurbishment of Sigowet Hospital theatre	-	3,300,000.0	3,300,000	3,300,000	-
Stand by Generator at Kericho District Hospital	-	7,266,000.0	7,266,000	-	7,266,000

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016-2017		2016-2017	2016-2017	
Laundry machine at Kericho District Hospital	-	5,950,000.0	5,950,000	-	5,950,000
Boreholes for Sigowet and Roret Sub District Hospitals	-	7,746,600.0	7,746,600	2,753,300	4,993,300
Capital grant to facilities not supported by DANIDA	-	3,726,000.0	3,726,000	-	3,726,000
world bank grant(strengthening health systems)	-	-	-	-	-
londiani hospital fencing	-	300,000.0	300,000	-	-
alteration of sigowet hospital minor theatre	-	600,000.0	600,000	-	-
refurbishment of kipkelion and fort tenan hospital	-	2,500,000.0	2,500,000	-	-
refurbishment of kericho hospital	-	1,100,000.0	1,100,000	-	-

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

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

2. **Reporting entity**

The financial statements are for the 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 2017, 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 2017, this amounted to Kshs nil compared to Kshs nil in prior period. 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 29th June 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There were two 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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2016 - 2017	2015 - 2016
	Kshs (000)	Kshs (000)
Total Exchequer Releases for quarter 1	826,374	1,126,266
Total Exchequer Releases for quarter 2	1,239,561	1,148,791
Total Exchequer Releases for quarter 3	1,215,255	1,126,266
Total Exchequer Releases for quarter 4	1,579,832	1,103,741
Total	4,861,022	4,505,064

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 – 2016
			Kshs (000)	Kshs (000)
Grants Received from Bilateral Donors (Foreign Governments)				
Grants Received from Multilateral Donors (International Organisations)				
(Danida)	04.05.2017	-	9,965	19,930
Grants Received from other levels of government				
Total			9,965	19,930

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs (000)	Kshs (000)
Transfers from Central government entities		
Ministry of Heath-Free Maternity	94,108	83,128
Ministry of Heath-User fees foregone	18,314	17,677
Ministry of Heath- Doctors, Health Services & Clinical Allowances	65,004	-
Ministry of Heath- Conditional Nursing Grants	30,924	-
Transfer from Ministry of Transport and Infrastructure	74,690	57,229
Ministry of Agriculture-Coffee cess	3,028	-
TOTAL	286,068	158,034

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 - 2016
	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 FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
	-	-
Total	-	-

6 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
		-
Total		-

7 REIMBURSEMENTS AND REFUNDS

	2016 - 2017	2015 – 2016
	Kshs (000)	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 and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
	-	-
Total	-	-

8 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total		-

9 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Interest Received	-	-
Profits and Dividends	-	-
Rents	7,000	3,000
Other Property Income	73,579	78,976
Liquor Licence Fees	-	865
Sales of Market Establishments	-	11,307
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
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	916	-
Receipts from Voluntary transfers other than grants	-	245
Business permits	48,602	48,534
Cesses	105,769	176,858
Poll rates	-	-
Plot rents	-	-
Other local levies	-	-
Administrative services fees	-	15,432
Various fees	-	-
Council's natural resources	-	-
Exploitation	-	-
Sales of council assets	-	3,421
Lease / rental of council's	1,265	-
Infrastructure assets	-	32
Other miscellaneous receipts	-	-
Other miscellaneous receipts	-	18,769
Insurance claims recovery	-	-

Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr rpayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other receipts from financial assets loan	-	-
Market/trade centre fee	28,184	-
Vehicle parking fees	31,304	42,840
Housing	-	43,219
Social premises use charges	47	-
School fees	-	6
Other education-related	-	-
Other education receipts	-	-
Public health services	24,385	-
Public health facilities operations	148,510	22,354
Environment & conservancy	264	-
Agriculture	5,099	-
Slaughter houses administration	-	-
Water supply administration	-	5,076
Sewerage administration	-	-
Other health & sanitation	-	265
Technical services fees	9,305	-
External services fees	-	3,547
	484,229	471,746

10 RETURNED CRF ISSUES

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Recurrent account	2,060	0.9
Development account	13,033	56
Deposit account	-	-
County Revenue Fund	386,402	500
Total	**401,495**	**556.9**

11 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Basic salaries of permanent employees	1,064,949	1,032,527
Basic wages of temporary employees	32,704	39,752
Personal allowances paid as part of salary	757,722	635,378
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	64,249	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**1,919,620**	**1,707,657**

12 USE OF GOODS AND SERVICES

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Utilities, supplies and services	46,008	48,288
Communication, supplies and services	9,048	6,963
Domestic travel and subsistence	91,497	75,839
Foreign travel and subsistence	31,235	44,729
Printing, advertising and information supplies & services	49,885	27,774
Rentals of produced assets	13,885	14,481
Training expenses	31,483	28,711
Hospitality supplies and services	32,464	32,463
Insurance costs	57,413	24,153
Specialized materials and services	251,316	300,390
Office and general supplies and services	15,940	17,612
Other operating expenses	97,936	162,634
Routine maintenance – vehicles and other transport equipment	7,455	12,755
Fuel and Lubricants	26,080	22,738
Routine maintenance – other assets	8,494	30,150
Total	770,139	849,680

13 SUBSIDIES

Description	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
TOTAL	-	-

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Transfers to Central government entities	-	-
Transfers to Other Counties	-	-
AGRICULTURAL DEVELOPMENT FUND	21,384	-
COUNTY ASSEMBLY OF KERICHO	612,171	538,037
KERICHO DISTRICT HOSPITAL	81,511	47,869
SIGOWET SUB COUNTY HOSPITAL	6,995	2,547
KAPKATET HOSPITAL	73,086	71,430
LONDIANI SUB COUNTY HOSPITAL	15,118	1,882
KIPKELION SUB COUNTY HOSPITAL	1,857	394
FORTENANAN SUB COUNTY HOSPITAL	2,080	828
RORET SUB COUNTY HOSPITAL	4,362	2,614
HEALTH FACILITIES-DANIDA FUNDS	14,165	14,463
ROADS MAINTENANCE LEVY FUND	74,690	-
OTHER HEALTH CENTRES AND DISPENSARIES	25,154	
TOTAL	932,573	680,064

15 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)

Scholarships and other educational benefits	254,000	10,000
Emergency relief and refugee assistance	113,500	57,000
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**367,500**	**67,000**

16 SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Government pension and retirement benefits	-	27,760
Social security benefits in cash and in kind	-	28,881
Employer Social Benefits in cash and in kind	-	-
Total	-	56,641

17 ACQUISITION OF ASSETS

Non Financial Assets	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Purchase of Buildings	-	-
Construction of Buildings	264,706	200,023
Refurbishment of Buildings	74,160	71,792
Construction of Roads	907,944	872,084
Construction and Civil Works	18,817	222,474
Overhaul and Refurbishment of Construction and Civil Works	263,894	4,161
Purchase of Vehicles and Other Transport Equipment	17,261	8,400
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	416
Purchase of Office Furniture and General Equipment	6,404	15,685
Purchase of ICT Equipment	60,193	78,156
Purchase of Specialized Plant, Equipment and Machinery	54,165	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	1,311	61,575
Purchase of Certified Seeds, Breeding Stock and Live Animals	52,438	8,994
Research, Studies, Project Preparation, Design & Supervision	2,849	46,938
Rehabilitation of Civil Works	20,196	-
Acquisition of Strategic Stocks and commodities	-	1,920
Acquisition of Land	2,000	-
Acquisition of Intangible Assets	28,587	11,567
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	1,774,925	1,631,784

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	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 AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
	-	-
Total	-	-

20 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	13,500	-
	13,500	-

21A: Bank Accounts

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)	2016 – 2017	2015 – 2016
				Kshs (000)	Kshs (000)
KERICHO COUNTY REVENUE ACCOUNT-CBK ACCOUNT NO 1140754297	Ksh:	Deposit	NA	63,741	15,183
KERICHO COUNTY-DEVELOPMENT ACCOUNT-CBK ACCOUNT NO 1000171267	Ksh:	Development	NA	13,033	56,585
KERICHO COUNTY-RECURRENT ACCOUNT-CBK ACCOUNT NO 1000171308	Ksh	RECURRENT	NA	2,060	645
KERICHO COUNTY-REVENUE ACCOUNT-CBK ACCOUNT NO 1000171677	Ksh	REVENUE	NA	386,402	500,113
KERICHO COUNTY-BURSARY ACCOUNT ACCOUNT NO 01141603844500	Ksh	RECURRENT	NA	-	-
KERICHO COUNTY-YOUTH ENTERPRISE ACCOUNT ACCOUNT NO 0074908001	Ksh	RECURRENT	NA	-	-
KERICHO COUNTY-ALCOHOLIC DRINKS ACCOUNT ACCOUNT NO 0280263621889	Ksh	RECURRENT	NA	-	-
KERICHO COUNTY ROAD MAINTENANCE LEVY ACCOUNT ACCOUNT NO.1182283497	Ksh	RECURRENT	NA	-	-

KERICHO COUNTY-EMERGENCY ACCOUNT ACCOUNT NO 0280263500766	Ksh	RECURRENT	NA	-	-
KERICHO COUNTY MORTGAGE FUND	Ksh	RECURRENT	NA	-	-
Total				465,236	572,526

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

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Cash in Hand – Held in domestic currency	20	238
Cash in Hand – Held in foreign currency	-	-
Total	**20**	**238**

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Kipkelion West Sub-County	11.2	3
Belgut Sub-County	2.9	9
Soin-Sigowet Sub-County	5.8	39
KIPKELION EAST SUB-COUNTY	-	49
LANDS AND PHYSICAL PLANNING	-	1
BURETI SUB-COUNTY	-	76
AINAMOI SUB-COUNTY	-	1
VETERINARY DEPARTMENT	-	-
KERICHO DISTRICT HOSPITAL	-	-
KIPKELION WEST SUB-COUNTY HOSPITAL	-	6
KERICHO TOWN SUB-COUNTY	-	41
KAPKATET SUB DISTRICT HOSPITAL	-	-
RORET SUB DISTRICT HOSPITAL	-	-
WEIGHTS AND MEASURE	-	13
COUNTY HEADQUARTER	-	-
Total	**19.9**	**238**

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Government Imprests	754	1,824
Clearance accounts	-	-
Total	754	1,824

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs (000)	Kshs (000)	Kshs (000)
Mathew Ruto	13.09.2016	67	-	67
Gilbert Tuwei	29.11.2016	650	-	650
Patrick Tonui	19.10.2016	37	-	37
Total		754		**754**

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Deposits	-	-
Total	-	-

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Bank accounts	572,526	949,948
Cash in hand	238	579
Accounts Receivables-Imprests	1,824	3,186
Accounts Payables-Pending bills	(552,632)	(404,402)
Total	21,956	**549,311**

24b. CASH AND CASH EQUIVALENT AT YEAR END

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Bank accounts	465,236	572,553
Cash in hand	20	238
Accounts Receivables-Imprests	754	1,824
Total	466,010	**574,615**

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	23,412	(136,644)
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	23,412	(136,644)

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Construction of buildings	-	-
Construction of civil works	240,673	552,632
Supply of goods	38,032	-
Supply of services	-	-
	278,705	**552,632**

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (*specify*)	-	-
	-	-

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs (000)	Kshs (000)
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-
	-	-

27 RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

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

Related party transactions:

	2016/2017	2015/2016
	Kshs (000)	Kshs (000)
Key Management compensation	90,535	89,515
Transfers to the County Assembly	612,171	538,037
Transfers to other County Government entities	320,402	184,509
Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	-
	932,573	722,546

27B ADJUSTMENT OF THE FUND ACCOUNT

	2016-2017	2015-2016
	Ksh: 000	Ksh: 000
Returns to CRF	557,615	-
Pending bills paid	(28,368)	-
	529,247	-

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

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

X. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
1.0	**Overstatement of Other Revenues** Local revenue as shown in the financial statements amounted to Kshs.471,746,000. However, summary of schedule for revenue collection that were provided by the County Government for audit showed total revenue collection from other revenues amounted to Kshs.434,441,000, resulting to an overstatement by Kshs.37,305,000.	A total amount of Ksh.37,304,903 were deferred revenues from Agricultural and Food Authority as 10% ad valorem levy for tea industry infrastructure development . The deferred revenues resulted from the resolution made by the Inter-Governmental Relations Technical Committee on Agricultural levies and licences held on 29th June, 2016 which falls on the financial year under consideration and therefore the recognition of the same in the 2015-2016 financial cycle.	Fernandes Korir – Chief Accountant	Resolved	N/A
1.1 – 1.13	Lack of a consolidated data base for the revenue sources	The County Treasury undertook a survey of the business premises in the County in order to ascertain the potential presented for the Single business permit. In addition, the county government has a database for plot rents and is preparing a new valuation roll and the same is approaching completion with the draft reports ready. Furthermore, the county government through the finance act legislated and approved by the County assembly sets the rates to be charged on all levies charged.	Leah Chumba – Chief Officer Finance & Economic Planning	Not resolved	2017/2018

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe.
2	The management did not prepare IFMIS bank reconciliations for all the bank accounts as required the National Treasury and Accounting Standard Board. Instead, bank reconciliations were prepared from the balances recorded in the manual cash books which did not capture all the payment transactions in both recurrent and development vote. Additionally the County Government kept two parallel systems the IFMIS and the manual system. In the circumstance, the reliability of the cash books and the bank reconciliations could not be confirmed.	The county government was not able to prepare the same reconciliations as all the accounts had not been defined in IFMIS and the same has since been done with the assistance of the IFMIS department at the National Treasury.	George Kirer _ Chief Finance Officer	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
3.0	According to the financial statements, the compensation of employees stood at Kshs.1,707,657,000. However, payroll analysis showed total gross salary of Kshs.1,619,441,000, thereby overstating the financial statement figure by Kshs.88,216,000. The management did not respond to this audit issue while responding to the management letter. Further, comparison of payrolls figure of Kshs.1,619,441,000 differed with actual payments as per the IFMIS detail of payments (Cash book) of Kshs.1,633,235,258.50, with a further difference of Kshs.13,794,258. In the circumstance therefore, it has not been possible to confirm the accuracy of compensation of employee balance of Kshs.1,707,657,000 reported in the financial statements as at 30 June, 201	The payroll figures have since been reconciled as the differences arose due to staff who are not in IPPD but on temporary terms for example casual staff inherited from the defunct local authorities and ECDE caretakers.	Leonard Ngetich – Payroll Manager	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
4.0	Included in the expenditure balance of Kshs.849,680,000 in respect of use of goods and services, is Kshs.44,729,000 that was utilized for foreign travel and subsistence. However, expenditure of Kshs.17,347,132 was not supported by proof of travel using copies of pass ports, boarding passes, visas and invitation letters. This was contrary to section 201(d) of the Constitution which requires that public money must be used in a prudent and responsible way. In the circumstance, it has not been possible to confirm whether the County Government received any benefit out of the expenditure.	The supporting documents for foreign travel have since been availed for review to confirm that the county benefited from the trips and there was value for money.	George Kirer - CFO	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
5.0	A schedule of fixed asset record given in annex 4 reported a balance of kshs.1,631,784,000 as at June 30 2016. This was an increase of kshs.434,047,000 from Kshs.1,197,737,000 in the year 2014/15. The assets included building structures, transport equipment, office equipment, furniture and fittings, ICT Equipment, software and Other ICT Assets, Other Machinery and Equipment and Access Roads and water community Assets. However, a fixed assets register showing the date of acquisition, value and location of assets was not produced for audit. Therefore, it was not possible to carry out physical verification of the assets. In the circumstances, it was not possible to confirm the accuracy and existence of the assets.	The detailed fixed asset register has since been developed as it includes all projects undertaken in the development vote to agree with the amount capitalised in the financial statements.	Aaron Njoroge – Senior Accountant	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe.
6.0	According to annex 1 of the financial statements, the County Government pending accounts payable stood at Kshs.552,632,000, having increased by Kshs.148,230,000 during the year, from a balance of Kshs.404,402,000 in the previous year. However, the County Government did not provide details of the suppliers / contractors, their individual balances and the nature of goods or services provided. In the circumstance, it has not been possible to authenticate the accuracy of the payable bills reported in the financial statement as at 30 June 2016.	The list of the pending bills have since been availed for review. The same occurred due to ongoing projects which had not been completed in the financial period under review.	Respective Chief Officers / Accounting Officres	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
7.0	As reported previously, the County Government of Kericho inherited assets and liabilities of undetermined value from the defunct local authorities located within the County. However, no identification, valuation and formal handing over by the Transition Authority to the County Government had been done as at 30 June 2016 despite the assets being in use. The failure to identify, validate, value and record both the assets and liabilities of the defunct local authorities may occasion loses as the ownership of the assets is in doubt and therefore not recorded in the books of the County Government.	The Transition Authority did set up a taskforce to verify the assets and liabilities and the report of the committee will help inform the taking over the assets and their corresponding locations and values. The county government is awaiting further guidelines now that the transition period expired. The Inter Governmental Technical Relations Committee has picked up the issue and the county government is awaiting their output	Joel Bett – County Secretary	Not resolved	2017/2018

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

Sign

Date 13 February 2018

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings	-	-	-	-	-	-
Fuschini Construction	464,360	2016-2017	-	464,360	-	-
Nissi Construction & Civil Engineering	1,741,300	2016-2017	-	1,741,300	-	-
Nissi Construction & Civil Engineering	771,151	2016-2017	-	771,151	-	-
Utken Engineering Works Limited	1,743,760	2016-2017	-	1,743,760	-	
Kass General Enterprises	736,438	2016-2017	-	736,438	-	
Hildarma Construction and Supplies ltd	841,920	2016-2017	-	841,920	-	
Kenva Enterprises Ltd	835,722	2016-2017	-	835,722	-	
Morit Holdings Ltd	1,660,500	2016-2017	-	1,660,500	-	
Seafares Dicount Centre Limited	869,450	2016-2017	-	869,450	-	
Putai Enterprises	1,696,620	2016-2017	-	1,696,620	-	
Damaza Dynamic Cleaning and Contractors Ltd	841,920	2016-2017	-	841,920	-	
Skyview Logistic Ltd	1,880,894	2016-2017	-	1,880,894	-	
Seafares Discount Centre Ltd	869,450	2016-2017	-	869,450	-	
Technoconstruct kenya Ltd	475,600	2016-2017	-	475,600	-	
Red Oak ltd	690,000	2016-2017	-	690,000	-	
Korso Enterprises ltd	6,123,081	2016-2017	-	6,123,081	-	
Morit Holdings Ltd	7,627,230	2016-2017	-	7,627,230	-	
Kenva Enterprises Ltd	835,722	2016-2017	-	835,722	-	
Mapsetz Enterpriese	652,735	2016-2017	-	652,735	-	
Nissi Construction & Civil Engineering	1,684,455	2016-2017	-	1,684,455	-	
Damaza Dynamic cleaning and contractors Ltd	869,450	2016-2017	-	869,450	-	
Technoconstruct kenya Ltd	1,110,500	2016-2017	-	1,110,500	-	
Konnexion Systems Ltd	1,361,766	2016-2017	-	1,361,766	-	
Brlssack construction and supplies Ltd	1,648,720	2016-2017	-	1,648,720	-	
Sub-Total	38,032,743			38,032,743		
Construction of civil works						
ABRIC HOLDING	5,882,940.00	2016-2017	-	5,882,940.00	-	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
ABRIC HOLDING	2,996,280.00	2016-2017	-	2,996,280.00	-	
bartum enterprises	6,170,568.00	2016-2017	-	6,170,568.00	-	
SALCO LINK(K) LTD	5,587,488.00	2016-2017	-	5,587,488.00	-	
rirkos contractors ltd	7,072,056.00	2016-2017	-	7,072,056.00	-	
SYSTEM COMPLIANCE CONSULTANT LTD	5323047.4	2016-2017	-	5323047.4	-	
POOMAL AGENCIES	4,785,231.99	2016-2017	-	4,785,231.99	-	
JEPCOM VENTURES LTD	4,708,850.00	2016-2017	-	4,708,850.00	-	
RAME CONSTRUCTION Co. LTD	1,707,484.30	2016-2017	-	1,707,484.30	-	
CHAGLANO ENTERPRISES	1,769,113.21	2016-2017	-	1,769,113.21	-	
MIIA CONSTRUCTION Co	3,313,773.16	2016-2017	-	3,313,773.16	-	
KOROTO ENGINEERING LTD	2,462,456.12	2016-2017	-	2,462,456.12	-	
RIBEN ENTERPRISES LTD	2,204,795.64	2016-2017	-	2,204,795.64	-	
CHEPTUIYA GENERAL ENTERPRISES LTD	987,044.00	2016-2017	-	987,044.00	-	
WESCAN HOLDINGS	1,534,680.00	2016-2017	-	1,534,680.00	-	
CENEZ ENTERPRISES LTD	4,529,221.70	2016-2017	-	4,529,221.70	-	
IDEAL TECH VENTURES LTD		2016-2017	-		-	
IDEAL TECH VENTURES LTD	4,481,369.77	2016-2017	-	4,481,369.77	-	
MARA AGENCIES LTD	3,565,063.80	2016-2017	-	3,565,063.80	-	
POOMAL AGENCIES	3,949,012.72	2016-2017	-	3,949,012.72	-	
PIXMONDE SERVICES LTD	3,507,840.00	2016-2017	-	3,507,840.00	-	
MARA AGENCIES LTD	4,361,306.40	2016-2017	-	4,361,306.40	-	
TIL AND TILIL	4,714,645.00	2016-2017	-	4,714,645.00	-	
ROCO CONSTRUCTION LTD	2,037,480.00	2016-2017	-	2,037,480.00	-	
TRIPPLE TIE INVESTMENT LTD	2,834,100.00	2016-2017	-	2,834,100.00	-	
HOMROS HOLDINGS LTD	2,573,972.72	2016-2017	-	2,573,972.72	-	
BERNICO GENERAL SUPPLIES LTD	8,623,440.00	2016-2017	-	8,623,440.00	-	
RAME CONSTRUCTION Co. LTD	3,771,367.87	2016-2017	-	3,771,367.87	-	
MARIT HOLDINGS LTD	2,266,109.00	2016-2017	-	2,266,109.00	-	
EASTLINE LTD	988,193.00	2016-2017	-	988,193.00	-	
JUBILEE AFRICA LTD	2,854,897.00	2016-2017	-	2,854,897.00	-	
ROBWOODS GENERAL SUPPLIERS LTD	803,880.00	2016-2017	-	803,880.00	-	
RICHSTAR CONSTRUCTION AND SUPPLIERS	1,244,488.00	2016-2017	-	1,244,488.00	-	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
INKFAM COMPANY LTD	3,941,834.00	2016-2017	-	3,941,834.00	-	
BOWEN ENGINEERING COMPANY LTD	1,207,202.25	2016-2017	-	1,207,202.25	-	
BERNICO GENERAL SUPPLIES LTD	2,910,683.00	2016-2017	-	2,910,683.00	-	
BOWEN ENGINEERING COMPANY LTD	851,929.52	2016-2017	-	851,929.52	-	
PLANDESCO CONSULTING & CONTRACTORS	648,324.00	2016-2017	-	648,324.00	-	
GLORIKO CONTRACTORS LTD	326,184.00	2016-2017	-	326,184.00	-	
IDEAL TECH VENTURES LTD	4,490,752.04	2016-2017	-	4,490,752.04	-	-
LINKMAX CONTRACTORSN& SUPPLIES Co LTD	1,483,756.00	2016-2017	-	1,483,756.00	-	-
PRAMIGO HOLDINGS LTD	5,230,484.08	2016-2017	-	5,230,484.08	-	-
DIAMOND SKY LTD	1,764,000.00	2016-2017	-	1,764,000.00	-	-
CHERRY COMPANY LTD	4,491,288.00	2016-2017	-	4,491,288.00	-	
JORO BUILDINGS & GENERAL CONTRACTORS LTD	2,141,391.32	2016-2017	-	2,141,391.32	-	
PB LINT ENTERPRISES LTD	3,361,680.00	2016-2017	-	3,361,680.00	-	
CHAGLANO ENTERPRISES	1,967,517.76	2016-2017	-	1,967,517.76	-	
MARABA CONSTRUCTION LTD	3,617,460.00	2016-2017	-	3,617,460.00	-	
bartum enterprises	4,368,784.00	2016-2017	-	4,368,784.00	-	
MARABA ENTERPRISE	5,196,586.33	2016-2017	-	5,196,586.33	-	
TRIPPLE TIE INVESTMENT LTD	2,451,387.05	2016-2017	-	2,451,387.05	-	
ELDAN COMPANY	2,918,991.52	2016-2017	-	2,918,991.52	-	
MEDA GENERAL AGENCIES & SUPPLIES LTD	2,330,208.00	2016-2017	-	2,330,208.00	-	
BALFERHILL ENTERPRISES LTD	887,028.00	2016-2017	-	887,028.00	-	
NEPRO CAPITAL INVESTMENTS LTD	1,571,226.00	2016-2017	-	1,571,226.00	-	
JEPCOM VENTURES LTD		2016-2017	-		-	
JEPCOM VENTURES LTD	2,391,593.34	2016-2017	-	2,391,593.34	-	
ROBWOODS GENERAL SUPPLIERS LTD	1,610,509.85	2016-2017	-	1,610,509.85	-	
CHAGLANO ENTERPRISES	2,526,786.70	2016-2017	-	2,526,786.70	-	
ALRO LOGISTIQUE	2,428,905.44	2016-2017	-	2,428,905.44	-	
BURPHAM ENTERPRISES LTD	6,249,512.99	2016-2017	-	6,249,512.99	-	
BESTLANDS ENTERPRISES LTD	4,866,967.57	2016-2017	-	4,866,967.57	-	
BEUTYWAYS LTD	10,074,600.00	2016-2017	-	10,074,600.00	-	
GRAVEL WORKS AGENCIES LTD	6,264,000.00	2016-2017	-	6,264,000.00	-	
ANRI COMPANY LTD	5,011,200.00	2016-2017	-	5,011,200.00	-	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
TUIYA GENERAL CONTRACTORS	3,593,252.00	2016-2017	-	3,593,252.00	-	
TRUMAN AFRICA LTD	1,216,966.44	2016-2017	-	1,216,966.44	-	
RED OAK COMMUNICATIONS	1,034,241.38	2016-2017	-	1,034,241.38	-	
PORRIDGE INVESTMENT CO LTD	595,075.59	2016-2017	-	595,075.59	-	
VINTAGE YOUTH VENTURES LTD	1,698,491.15	2016-2017	-	1,698,491.15	-	
NISSI CO LTD	3,325,615.60	2016-2017	-	3,325,615.60	-	
HIWAY CONTRACTORS LTD	1,305,172.03	2016-2017	-	1,305,172.03	-	
DEVKON AFRICA LTD	4,638,491.42	2016-2017	-	4,638,491.42	-	
YOUNG BERRY ENTERPRISES LTD	1,388,520.00	2016-2017	-	1,388,520.00	-	
MICHE LINER HOLDING	1,388,520.00	2016-2017	-	1,388,520.00	-	
ARROW DEVELOPERS	4,398,824.52	2016-2017	-	4,398,824.52	-	
PULP CONSTRUCTION CO. LTD	2,895,665.36	2016-2017	-	2,895,665.36	-	
Sub-Total	240,673,803	-	-	240,673,803	-	-
Supply of services	-	-	-	-	-	-
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	278,706,546	-	-	278,706,546	-	-

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
KIPTANUI CHERUIYOT	-	42,000.00	2016-2017	-	-	42,000.00	Agriculture
WESLEY KIPLANGAT NGENO	-	42,000.00	2016-2017	-	-	42,000.00	Agriculture
KIPKOSKEI JOHNSTONE RONOH	-	57,400.00	2016-2017	-	-	57,400.00	Agriculture
ODOYO JACOB GEORGE BITTAR	-	57,750.00	2016-2017	-	-	57,750.00	Agriculture
RONOH KIBET FRED	-	67,900.00	2016-2017	-	-	67,900.00	Agriculture
JOSEPH ONGAGA MOSETI	-	90,950.00	2016-2017	-	-	90,950.00	Agriculture
DONALD OTIENO OKELLO	-	96,000.00	2016-2017	-	-	96,000.00	Agriculture
CHEBET BETSY KIRUI	-	116,550.00	2016-2017	-	-	116,550.00	Agriculture
WESLEY FREDRICKSON LANGAT	-	130,200.00	2016-2017	-	-	130,200.00	Agriculture
DAVID KIPKIRUI RONO	-	150,600.00	2016-2017	-	-	150,600.00	Agriculture
DICKSON KIPKEMOI ROTICH	-	190,800.00	2016-2017	-	-	190,800.00	Agriculture
RONALD SIGEYH	-	15,400.00	2016-2017	-	-	15,400.00	CPSB
RICHARD KIPLANGAT NGETICH	-	50,000.00	2016-2017	-	-	50,000.00	CPSB
JULIUS KIPROB MIBEI	-	92,220.00	2016-2017	-	-	92,220.00	CPSB

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
RICHARD KIPLANGAT NGETICH	-	165,500.00	2016-2017	-	-	165,500.00	CPSB
ZIPPORAH JELANGAT KIPTINGOS	-	26,950.00	2016-2017	-	-	26,950.00	Education
PHILIP KIPLANGAT RONO	-	47,550.00	2016-2017	-	-	47,550.00	Education
PHILIP KIPLANGAT RONO	-	49,500.00	2016-2017	-	-	49,500.00	Education
NANCY CHEPKORIR	-	52,600.00	2016-2017	-	-	52,600.00	Education
RICHARD KIPNGETICH KETER	-	58,000.00	2016-2017	-	-	58,000.00	Education
BENSON KIPKOECH CHERUIYOT	-	65,000.00	2016-2017	-	-	65,000.00	Education
RAYMOND KIPROTICH CHERUIYOT	-	90,000.00	2016-2017	-	-	90,000.00	Education
ALEXANDER KIPNGENO KORIR		15,000.00	2016-2017	-	-	15,000.00	Finance
STANLEY KIPRONOH KOECH		50,000.00	2016-2017	-	-	50,000.00	Finance
BENARD KIPROTICH BETT		52,600.00	2016-2017	-	-	52,600.00	Finance
LAWRENCE KIPRUTOH KOECH		70,000.00	2016-2017	-	-	70,000.00	Finance
WILLY CHIRCHIR		99,845.00	2016-2017	-	-	99,845.00	Finance
STANLEY KIPRONOH KOECH		338,050.00	2016-2017	-	-	338,050.00	Finance
PETER KIPLANGAT NGENO		53,200.00	2016-2017	-	-	53,200.00	Health

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
WINNIE CHEPKEMOI ROTICH		56,000.00	2016-2017	-	-	56,000.00	Health
JOSEPH KIPKORIR KILEL		63,500.00	2016-2017	-	-	63,500.00	Health
EVELINE CHEBET KOSKEI		109,300.00	2016-2017	-	-	109,300.00	Health
SHADRACK KIPKEMOI MUTAI		126,000.00	2016-2017	-	-	126,000.00	Health
IRINE CHELANGAT NGENO		35,600.00	2016-2017	-	-	35,600.00	ICT
SYLVIA INZIANI		18,500.00	2016-2017	-	-	18,500.00	Lands
JAPHETH KIBET CHEPKWONY		19,650.00	2016-2017	-	-	19,650.00	Lands
WILBERT KIPNGETICH CHERUIYOT		29,950.00	2016-2017	-	-	29,950.00	Lands
CHARLES KIBET TERER		29,980.00	2016-2017	-	-	29,980.00	Lands
SYLVIA INZIANI		33,600.00	2016-2017	-	-	33,600.00	Lands
KENYA SCHOOL OF GOVERNMENT- LOWER K		35,750.00	2016-2017	-	-	35,750.00	Lands
GEOFFREY KIMUTAI RUTTOH		37,800.00	2016-2017	-	-	37,800.00	Lands
BARNABAS KIPKIRUI NGENO		50,400.00	2016-2017	-	-	50,400.00	Lands
BARNABAS KIPKIRUI NGENO		52,400.00	2016-2017	-	-	52,400.00	Lands
JOHN KIPRONO MIBEI		135,500.00	2016-2017	-	-	135,500.00	Lands

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
MATHEW KIPNGETICH SANG		57,400.00	2016-2017	-	-	57,400.00	Office of the Governor
SALLY CHEPNGENO KAPTICH		63,500.00	2016-2017	-	-	63,500.00	Office of the Governor
CHARLES KIRUI		69,200.00	2016-2017	-	-	69,200.00	Office of the Governor
CHARLES KIRUI		69,200.00	2016-2017	-	-	69,200.00	Office of the Governor
TIMOTHY KIPNGETICH KEMEI		70,200.00	2016-2017	-	-	70,200.00	Office of the Governor
SHARON CHEPKIRUI KOECH		39,628.00	2016-2017	-	-	39,628.00	PSM
PETER KIPTOO NGENO		39,763.00	2016-2017	-	-	39,763.00	PSM
EDNA CHEBET CHEPKWONY		42,600.00	2016-2017	-	-	42,600.00	PSM
LEONARD KIPKOECH YEGON		62,470.00	2016-2017	-	-	62,470.00	PSM
KIPKIRUI RONO		64,045.00	2016-2017	-	-	64,045.00	PSM
ALEXANDER KIMUTAI ROTICH		69,200.00	2016-2017	-	-	69,200.00	PSM
LEONARD KIPKOECH NGETICH		72,500.00	2016-2017	-	-	72,500.00	PSM
LEONARD KIPKOECH NGETICH		77,400.00	2016-2017	-	-	77,400.00	PSM

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
PATRICK KIPNGETICH ROTICH		12,600.00	2016-2017	-	-	12,600.00	Water
MORAA STELLAH NDUBI		75,950.00	2016-2017	-	-	75,950.00	Water
JOSEPH KEBURI MATUNDURA		87,500.00	2016-2017	-	-	87,500.00	Water
WILLIE KIPKOECH LANGAT		104,800.00	2016-2017	-	-	104,800.00	Water
Sub-Total	-	5,327,571.00	-	-	-	5,327,571.00	-
Grand Total	-	5,327,571.00	-	-	-	5,327,571.00	-

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management							

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (*specify*)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Ksh: 000) 2015/2016	Additions during the year (Ksh: 000)	Disposals during the year (Ksh: 000)	Historical Cost c/f (Ksh: 000) 2016/2017
Land	1,920	2,000	-	3,920
Buildings and structures	644,083	338,866	-	982,949
Transport equipment	181,307	17,261	-	198,568
Office equipment, furniture and fittings	59,445	6,404	-	65,849
ICT Equipment, Software and Other ICT Assets	117,003	60,193	-	177,196
Other Machinery and Equipment	168,140	110,763	-	278,903
Heritage and cultural assets	-		-	-
Intangible assets	-	28,587	-	28,587
Access roads and Water Community Assets	2,400,830	1,210,851	-	3,611,681
Total	3,572,728	1,774,925	-	5,347,653

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

COUNTY GOVERNMENT OF KERICHO
Reports and Financial Statements
For the year ended June 30, 2017
ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs (000)	Amount Confirmed as received Kshs (000)	difference	explanation
1	County Assembly	612,171	-	-	-	612,171	612,171	-	-
2	ROADS MAINTENANCE LEVY FUND	18,672	18,672	37,345	-	74,690	74,690	-	-
3	EMERGENCY FUND	5,000		56,000	52,500	113,500	113,500	-	-
4	BURSARY FUND	-	-	-	-	254,000	254,000	-	-
5	AGRICULTURAL DEVELOPMENT FUND	-	-	-	-	21,384	21,384	-	-
9	**Total**	635,843	18,672	93,345	52,500	1,075,745	1,075,745	-	-

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

ANNEX5- 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	KERICHO	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 6-HEALTH CENTRES AND DISPENSARIES

NO.	MLF CODE	FACILITY NAME	ACCOUNT NUMBER	BANK	BRANCH	ACCOUNT NO.
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	1157905021	KCB	LONDIANI	KIPKELION

		DISPENSARY				
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	1157715893	KCB	KERICHO	KERICHO

		HEALTH CENTRE				
47	15746	TULWET DISPENSARY	1157664032	KCB	LITEIN	BURET
48	15149	MASAITA DISPENSARY	1157665845	KCB	LONDIANI	LONDIANI
49	14633	KABUTII MATIRET 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	KEDOWA HEALTH 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