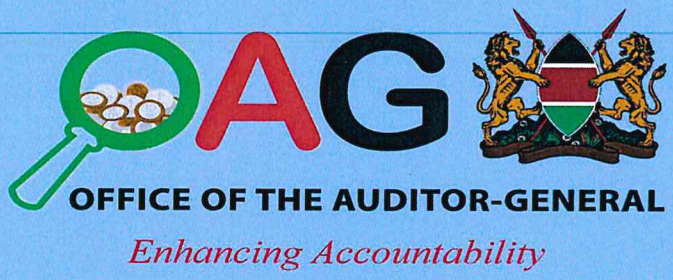
REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF BOMET

FOR THE YEAR ENDED 30 JUNE, 2019

BOMET COUNTY ASSEMBLY

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

OFFICE OF THE AUDITOR GENERAL
SOUTH RIFT HUB
13 NOV 2019
RECEIVED
P.O. Box 1050-20100, NAKURU

Committee	to standing orders.
Speaker's Panel	Ensures rules of the house are followed
Sectoral Committees	Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.

Performance of key development projects

The County Assembly acquired land for the construction of the speaker's residence which complied with the Salaries and Remuneration Commission directive for the mandatory provision of housing for the County Assembly Speaker by the end of the financial year 2018/2019.The construction of the house has started as the Assembly has entered into a contract with Ms Pramingo Holding Limited.
The offices of the staff have been finalized and awaits occupation.
The construction of the Minichamber is ongoing and it is at almost 40% completion stage.

Comment on value-for-money achievements

The following are examples of impacts to the citizens of Bomet;

- Improved service delivery as the Committee will conduct their meetings without interference hence proper oversight as timely reports of the various sectors will be done.

Improved road network and better health care as a result of proper oversight by the Members of County Assembly.

Challenges and recommended way forward

The County Assembly was unable to complete its infrastructural developments on time due to unavailability of the appointed project manager.
To address the challenge the Assembly terminated the engagement with the Works Secretary and transferred the responsibility to the County Engineers.

Sign
Clerk of the County Assembly

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity prepares financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

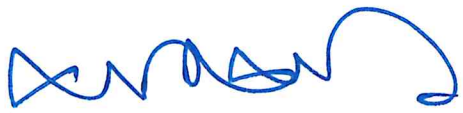
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2019, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly'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 Clerk of the County Assembly on ___**27th September_ 2019**.

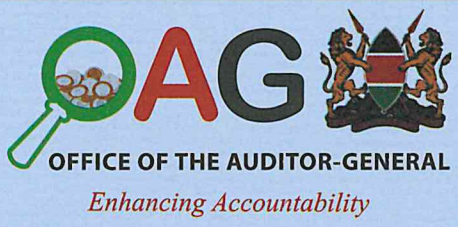


Clerk of the County Assembly

4. REPORT OF THE INDEPENDENT AUDITORS ON THE BOMET COUNTY ASSEMBLY

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BOMET FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of County Assembly of Bomet set out on pages 1 to 32, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Bomet as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters in the year under review.

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts - development and recurrent combined reflects approved receipts and expenditure budget of

Kshs.803,549,398. However, the Assembly received an amount of Kshs.657,433,000 while actual expenditure amounted to Kshs.657,933,558 resulting to budget under-performance by 18%.

The shortfall in receipts mainly occurred due to exchequer releases where an amount of Kshs.146,116,398 was not released. The under absorption mainly occurred under Transfers to Other Government Entities and Acquisition of Assets of Kshs.12,351,090 and Kshs.133,036,060 respectively totalling to Kshs.145,387,150.

The under absorption could have negatively impacted on delivery of goods and service to the citizens of Bomet by the County Assembly. Consequently, there is need for the County Assembly to evaluate its budget making mechanism with a view of allocating resources to priority areas for higher budget utilization and impact.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Surrender to County Revenue Fund

The comparative figure of unspent cash held at the Central Bank of Kenya as at 30 June, 2018 as reported in the statement of financial assets and liabilities reflects a balance of Kshs.738,685. However, examination of available County Assembly's records indicate that only an amount of Kshs.283,173 was surrendered to the County Revenue Fund (CRF) leaving a balance of Kshs.455,512 not returned. This is contrary to Section 136 of the Public Financial Management Act, 2012 which requires, a County Government entity holding appropriated money that was withdrawn from the County Exchequer Account but has not been spent, to repay the unspent money to the County Exchequer Account and prepare a refund statement which shall be forwarded to the Controller of Budget at the end of a financial year.

The County Assembly is in breach of the Law.

2. Acquisition of Assets

As disclosed under Note 10 to the financial statements, the statement of receipts and payments reflects payments on acquisition of assets of Kshs.51,723,280. From the review of the expenditure, the County Assembly was in breach of law in the following instances: -

2.1. Non-Deduction of Contract Retention Money

Included in this amount are payments for the construction of buildings amounting to Kshs.31,172,845 out of which an amount Kshs.25,504,154 was paid to three (3) contractors without withholding the applicable retention amount at the rate of 10% amounting to Kshs.2,550,415.40. This amount was to compensate the client against any loss resulting from poor workmanship during the defect liability period as stipulated for in the contract documents.

2.2. Delayed Completion of Mini Chamber Boundary Wall

Further, the payments on acquisition of assets of Kshs.51,723,280 includes Kshs.5,560,093 paid in respect of construction of buildings for the construction of a boundary wall at a contract price of Kshs.31,955,378 which was signed on 18 October, 2016. No specific commencement and completion dates were disclosed making it open ended. A perusal of the project file revealed that on 18 March, 2019, the Clerk to the Assembly wrote a termination letter to the contractor to terminate the contract due to unsatisfactory progress in the execution of works. On 25 March, 2019, the contractor responded to the termination letter for the contract stating the reasons for the delayed completion; as mobilization challenges, delayed payments, and lack of coordinated approval of work progress by the project management team based in Nairobi. Subsequently, on 5 April, 2019, the contractor requested for an extension of time of one hundred and twenty (120) working days with effect from the date of the letter. Upon receipt, the Evaluation Committee and with the approval of the Clerk of the County Assembly on 10 April, 2019 granted an extension of sixty (60) days.

Audit inspection carried out on the boundary wall in September, 2019 revealed that the wall was incomplete with some sections having pillars while others were at slab level. There were also no on-going works and the contractor was not on site.

In the circumstance therefore, the construction of the boundary wall is behind schedule and the likelihood of cost escalation is high. In addition, the benefits envisaged from its construction have not been realized.

2.3. Delayed Completion of Construction of Mini Chamber

Also included in the payment is Kshs.14,777,153 for construction of a mini chamber during the year. The contract for the construction works was awarded on 28 September, 2016 at a contract price of Kshs.65,693,531 and the contract agreement signed on 19 October, 2016. Review of the project revealed that the contract commencement and completion dates have not been expressly stated in the contract, consequently, it was not possible to determine the contract duration.

Further, information available indicated that the site was handed over to the contractor on 17 November, 2017 more than one year later after the contract was signed. At the time of the audit visit at the site, on 17 September, 2019 no works was on-going and the contractor was not on site.

In the circumstances, the cost of constructing the mini chamber is likely to escalate with the continued delays and the benefits envisaged from its construction may not be realized.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to dissolve the Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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

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

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

04 November, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018/19	2017/18
	Note	**KShs**	**KShs**
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	657,433,000	608,882,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**657,433,000**	**608,882,000**
PAYMENTS			
Compensation of Employees	4	287,042,429	198,109,867
Use of goods and services	5	276,080,704	297,663,488
Subsidies	6	- -	-
Transfers to Other Government Entities	7	20,298,060	94,000,000
Other grants and transfers	8	- -	-
Social Security Benefits	9	22,679,411.4	10,779,001
Acquisition of Assets	10	51,723,280	14,460,936
Finance Costs	11	109,682	104,777
Other Payments	12	- -	-
TOTAL PAYMENTS		**657,933,575**	**608,596,841**
SURPLUS/DEFICIT		**(500,541)**	**357,846**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on ____**27th September 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly
Name: MARITIM GEOFREY
ICPAK Member Number:
12085

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2018/19	2017/18
FINANCIAL ASSETS	**Note**	**KShs**	**KShs**
Cash and Cash Equivalents			
Bank Balances	13A	238,144	738,685
Cash Balances	13B	-	-
Total Cash and cash equivalents		**238,144**	**738,685**
Accounts receivables – Outstanding Imprests	14	-	
			-
TOTAL FINANCIAL ASSETS		**238,144**	**738,685**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	268,703
NET FINANCIAL ASSETS		**238,144**	**-**
REPRESENTED BY			
Fund balance b/fwd	16	738,685	380,839
Surplus/Deficit for the year		(500,541)	357,846
NET FINANCIAL POSITION		**238,144**	**738,685**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on ____**27th September_ 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Officer – County Assembly
Name: MARITIM GEORREY
ICPAK Member Number:
12685

5.3. STATEMENT OF CASH FLOWS

		2018/19	2017/18
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	657,433,000	608,882,000
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	287,042,429	198,109,867
Use of goods and services	5	276,080,704	- 297,663,488
Subsidies	6	-	-
Transfers to Other Government Entities	7	20,298,068	94,000,000
Other grants and transfers	8		-
Social Security Benefits	9	22,679,412	10,779,001
Finance Costs	11	109,682	104,777
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**51,222,739**	**51,818,782**
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	51,723,280	-
Net cash flows from investing activities		**51,723,280**	**14,460,936**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(500,541)**	357,846
Cash and cash equivalent at BEGINNING of the year	16	**738,685**	**380,839**
Cash and cash equivalent at END of the year		**238,144**	**738,685**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **__27th September_ 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly
Name: MARITIM GEOFREY
ICPAK Member Number
12685

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018/19	2017/18
	Note	**KShs**	**KShs**
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	657,433,000	608,882,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**657,433,000**	**608,882,000**
PAYMENTS			
Compensation of Employees	4	287,042,429	198,109,867
Use of goods and services	5	276,080,704	297,663,488
Subsidies	6	- -	-
Transfers to Other Government Entities	7	20,298,060	94,000,000
Other grants and transfers	8	- -	-
Social Security Benefits	9	22,679,411.4	10,779,001
Acquisition of Assets	10	51,723,280	14,460,936
Finance Costs	11	109,682	104,777
Other Payments	12	- -	-
TOTAL PAYMENTS		**657,933,575**	**608,596,841**
SURPLUS/DEFICIT		**(500,541)**	**357,846**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on ____**27th September 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly
Name: MARITIM CLEOFREY
ICPAK Member Number:
12885

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2018/19	2017/18
FINANCIAL ASSETS	**Note**	**KShs**	**KShs**
Cash and Cash Equivalents			
Bank Balances	13A	238,144	738,685
Cash Balances	13B	-	-
Total Cash and cash equivalents		**238,144**	**738,685**
Accounts receivables – Outstanding Imprests	14	-	
			-
TOTAL FINANCIAL ASSETS		**238,144**	**738,685**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	268,703
NET FINANCIAL ASSETS		**238,144**	-
REPRESENTED BY			
Fund balance b/fwd	16	738,685	380,839
Surplus/Deficit for the year		(500,541)	357,846
NET FINANCIAL POSITION		**238,144**	**738,685**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on ____**27th September_ 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Officer – County Assembly
Name: MARITIM GEORREY
ICPAK Member Number:
12685

5.3. STATEMENT OF CASH FLOWS

		2018/19	2017/18
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	657,433,000	608,882,000
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	287,042,429	198,109,867
Use of goods and services	5	276,080,704	- 297,663,488
Subsidies	6	-	-
Transfers to Other Government Entities	7	20,298,068	94,000,000
Other grants and transfers	8		-
Social Security Benefits	9	22,679,412	10,779,001
Finance Costs	11	109,682	104,777
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**51,222,739**	**51,818,782**
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	51,723,280	-
Net cash flows from investing activities		**51,723,280**	**14,460,936**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(500,541)**	357,846
Cash and cash equivalent at BEGINNING of the year	16	**738,685**	**380,839**
Cash and cash equivalent at END of the year		**238,144**	**738,685**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **__27th September_ 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly
Name: MARITIM GEOFREY
ICPAK Member Number
12685

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	910,649,397	(107,097,999)	803,549,398	657,433,000	82
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**910,649,397**	**(107,097,999)**	**803,549,398**	**657,433,000**	**82**
PAYMENTS					
Compensation of Employees	259,682,099	27,360,331	287,042,430	287,042,430	100
Use of goods and services	314,933,983	(38,326,860)	276,607,123	276,080,704	100
Subsidies	-	-	-	-	-
Transfers to Other Government Entities(Car loan & Mortgage Fund)	0	32,351,090	32,351,090	20,298,068	63
Other grants and transfers	-	-	-	-	-
Social Security Benefits	22,679,415	-	22,679,415	22,679,412	100
Acquisition of Assets	313,243,900	(128,484,560)	184,759,340	51,723,280	28
Finance Costs	110,000	-	110,000	109,682	100
TOTAL	**910,649,397**	**(107,099,999)**	**803,549,398**	**657,933,575**	**82**
SURPLUS/ DEFICIT				**(500,541)**	

(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

There was no significant underutilization below 10%

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*). Where *the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.*

The changes between the original and final budget was as a result of supplementary budget.

The entity financial statements were approved on **27th September 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly
Name: MARITIM GEOFREY
ICPAK Member Number:
12685

5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	% Utilization difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	610,649,397	15,251,091	625,900,488	613,320,713	98
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**610,649,397**	**15,251,091**	**625,900,488**	**613,320,713**	**98**
PAYMENTS					
Compensation of Employees	259,682,099	27,360,331	287,042,429	287,042,429	100
Use of goods and services	314,933,983	(38,326,860)	276,607,123	276,080,704	100
Subsidies	-	-	-	-	-
Transfers to Other Government Entities(Car loan & Mortgage Fund)	0	32,351,090	32,351,090	20,298,068	62
Other grants and transfers	-	-	-	-	-
Social Security Benefits	22,679,412	-	22,679,411	22,679,411	100
Acquisition of Assets	13,243,900	(6,133,400)	7,110,435	7,110,435	100
Finance Costs	110,000	-	110,000	109,682	100
Other Payments	-	-	-	-	-
TOTAL	**610,649,397**	**15,251,091**	**625,900,488**	**613,320,730**	**98**
Surplus/ Deficit					

There was no significant underutilization below 10%

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*)

The changes between the original and final budget was as a result of supplementary budget.

The entity financial statements were approved **on 27th September 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly
Name: MARITIM GEOFREY
ICPAK Member Number:
12685

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	300,000,000	(122,351,090)	177,648,910	44,612,845	25
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**300,000,000**	**(122,351,090)**	**177,648,910**	**44,612,845**	**25**
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	300,000,000	122,351,090	177,648,910	44,612,845	25
Finance Costs	-	-	-	-	-
Other Payments					
TOTAL	**300,000,000**	**(122,351,090)**	**177,648,910**	**44,612,845**	**25**
SURPLUS/ DEFICIT					

There was no significant underutilization below 10%

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*)

The changes between the original and final budget was as a result of supplementary budget.

The entity financial statements were approved on __27th **September 2019** and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly
Name: MARITIM CLEOFREY
ICPAK Member Number:
12685

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme 1					
Sub-programme 1	153,249,312	14,343,430	167,592,742	167,592,742	
Sub-programme 2	8,900,000	(1,100,000)	7,800,000	7,799,992	-
Sub-programme 3	7,686,400	(640,000)	7,046,400	7,046,400	-
Programme 2					
Sub-programme 1	96,686,285	(21,469,000)	75,217,285	75,216,797	488
Sub-programme 2	8,720,000	(540,400)	8,179,600	8,178,872	728
Sub-programme 3	335,407,400	(7,694,029)	327,713,371	327,498,974	214,397

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

5.8. 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 statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

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.

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and cash equivalents

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

Restriction on cash

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

There were no 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Assembly's 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 prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Assembly's budget was approved as required by Law. The original budget was approved by the County Assembly on 30th June 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the Assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in 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 County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

13. Errors

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

14. Related party transactions

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

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2018/19	2017/18
	KShs	KShs
Transfers from the County Treasury for Q1	157,500,000	85,651,000
Transfers from the County Treasury for Q2	147,900,000	172,731,000
Transfers from the County Treasury for Q3	174,033,000	142,500,000
Transfers from the County Treasury for Q4	178,000,000	208,000,000
Cumulative Amount	**657,433,000**	**608,882,000**

(Where money is transferred to the County Assembly on a monthly basis, include the months instead of quarters. A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in note XXXX of this report.)

2. PROCEEDS FROM SALE OF ASSETS

	2018/19	2017/18
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. OTHER RECEIPTS

	2018/19	2017/18
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

(Provide a detailed explanation of what other receipts relate to, who they were received from and whether they had been budgeted for)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2018/19	2017/18
	KShs	KShs
Basic salaries of permanent employees	178,215,847	144,625,633
Basic wages of temporary employees	22,680,490	16,227,343
Personal allowances paid as part of salary	28,678,493	26,933,199
Personal allowances paid as reimbursements	43,901,239	-
Personal allowances provided in kind	5,329,000	4,964,000
Pension and other social security contributions	7,951,507	5,225,292
Compulsory national social security schemes	285,800	134,400
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**287,042,430**	**198,109,867**

(Provide detailed explanation with regard to the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

5. USE OF GOODS AND SERVICES

	2018/19	2017/18
	KShs	KShs
Utilities, supplies and services	1,044,069	1,162,926
Communication, supplies and services	4,315,160	3,163,204
Domestic travel and subsistence	97,982,717	115,794,895
Foreign travel and subsistence	30,075,009	26,518,483
Printing, advertising and information supplies & services	6,615,430	8,896,271
Rentals of produced assets	780,000	876,250
Training expenses	22,065,212	47,958,067
Hospitality supplies and services	6,266,400	5,735,170
Insurance costs	21,010,872	17,773,532
Specialized materials and services	999,740	2,772,170
Office and general supplies and services	3,123,180	4,143,231
Other operating expenses	75,353,357	55,235,364
Routine maintenance – vehicles and other transport equipment	5,689,558	9,862,690
Routine maintenance – other assets	760,000	771,235
Total	**276,080,704**	**297,663,488**

6. SUBSIDIES

Description	2018/19	2017/18
	KShs	KShs
Subsidies to County Corporations	-	-
See list attached	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-
	-	-
	-	-
TOTAL	-	-

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018/19	2017/18
	KShs	KShs
Transfers to National Government entities	-	-
Transfers to County Assembly Car Loan Fund Account.	20,000,000	94,000,000
Transfer to CRF	298,068	-
TOTAL	**20,298,068**	**94,000,000**

The transfer is meant for car loan and Mortgage fund.

8. OTHER GRANTS AND TRANSFERS

	2018/19	2017/18
	KShs	KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

(Give explanations on what other grants and transfers relate to and who the beneficiaries are)

9. SOCIAL SECURITY BENEFITS

	2018/19	2017/18
	KShs	KShs
Government pension and retirement benefits	22,679,411	10,779,001
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**22,679,411**	**10,779,001**

(Give explanations and distinguish between NSSF benefits and contributions made to other entities on behalf of staff.)

This was transfer of Gratuity payments to a registered Pension Scheme

10. ACQUISITION OF ASSETS

Non- Financial Assets	2018/19	2017/18
	KShs	KShs
Purchase of Buildings	-	
Construction of Buildings	31,172,845	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	7,511,576
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Equipment	999,993	3,989,400
Purchase of ICT Equipment	6,110,442	2,959,960
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	13,440,000	-
Acquisition of Intangible Assets	-	-
Total purchase of non-financial assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-

Non- Financial Assets	2018/19	2017/18
Total purchase of financial assets	-	-
Total	51,723,280	14,460,936

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2018/19	2017/18
	KShs	KShs
Bank Charges	109,682	104,777
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	**109,682**	**104,777**

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12. OTHER PAYMENTS

	2018/19	2017/18
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Total	-	-

(Provide detailed explanations for other payments)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/19	2017/18
		KShs	KShs
Central Bank of Kenya, County Assembly Account no. 1000239727	Recurrent	166,323	22,141
EquityBank, Account No. 1220261153628- standing imprest	Standing Imprest	17	14,895
Central Bank of Kenya,County Assembly Account no. 1000304804	Development	71,804	701,649
Total		**238,144**	**738,685**

(NB: all bank accounts operated by the County Assembly should be included in this note.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2018/19	2017/18
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2018/19	2017/18
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

14. ACCOUNTS RECEIVABLE

	2018/19	2017/18
	KShs	KShs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

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

15. ACCOUNTS PAYABLE

	2018/19	2017/18
	KShs	KShs
Deposits	-	-
Retentions	-	-
Total	-	-

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	KShs	KShs
Bank accounts	738,685	380,839
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**738,685**	**380,839**

17. PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2018/19	2017/18
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	-	-

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

5.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of buildings	-	-		-
Construction of civil works	1,000,050	-	(1,000,050)	-
Supply of goods	9,827,898	-	(9,827,898)	-
Supply of services	-	-	-	-
Total	**10,827,948**	**-**	**(10,827,948)**	**-**

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior management	-	-	-	-
Middle management	-	-	-)	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	**-**	**-**	**-**	**-**

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	**-**	**-**	**-**	**-**

4. 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 Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2018-2019	2017-2018
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	130,592,742	126,540,730
Key Management Compensation(Clerk and Heads of departments)	31,200,000	28,800,050
Total Compensation to Key Management	**161,792,742**	**155,340,780**
		-
Transfers to related parties		-
Transfers to other County Government Entities such as car and mortgage schemes	20,000,000	94,000,000
Transfers to County Corporations	298,068	-
Transfers to non-reporting entities e.g. ECD centres, welfare centres etc.	-	-
Total Transfers to related parties		-
Transfers from related parties		-
Transfers from the County Executive- Exchequer	657,433,000	608,882,000
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1	**Compensation of Employees** - The statement of receipt and payments reflected an amount of **208,888,868** as compensation of employees for the year ending 30th June 2018.	The budget for compensation of employees under the year of review was **Kshs. 235,423,846,** the expenditure was **Kshs. 208,888,868.**	Human resource officer.	Resolved	
	Travel and Subsistence Allowances Included in the use of goods and services figure of **Kshs 291,142,260** is **Kshs 115,794,985** in respect of travel and subsistence allowances which in turns include Kshs 528,500 which was not supported by entries in the attendance register. The regularity of the	The expenditure of **Kshs 528,500** was incurred in relation to a staff end year party at Kericho Exotic House.	Director Finance	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	expenditure of travel and subsistence allowance could not be confirmed				
	Training Expenditure Included in the use of goods and services figure of **291,142,260** is **Kshs 44,394,680** for the training Expenditure which include payments of tuition fees, training allowances and hire of training allowances, and hire of training facilities, The following were observations i. Training Need Assesment report was not produce for Approvals from the training Committee were not provided for audit review ii. Approvals from the training	1. The County Assembly training calendar which is compiled after departments do training needs assessments and the same would be used when approving application for training by the staff. 2. County Assembly staff also attended training programs when they are invited by their respective professional bodies (here, the staff are obliged to attend even where they had never planned for nor anticipated the same programs) 3. County Assembly staff who are members of various professional	PHR0	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Committee were not provided for audit review iii. An expenditure Amount totalling Kshs 2,161,450 relating to hire of training facilities for training was not supoted with attendance lists. iv. Expenditure totalling Kshs 2,798,475 was not included in the training Expenditure Schedules Consequently, the regularity of the expenditure could not	bodies are required to attain set minimum number of continuous professional development (CPD) points before their membership certificates and practicing certificates/licenses are renewed annually. In view of these, they are at times compelled to attend professional programs arranged by their professional bodies even when they had not planned for them. 4. Expenditure totalling **Kshs. 2,798,475** was not included in the training expenditure but it was disclosed as pending bills.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	be confirmed				
	Other Operating Expenses Included in the use of goods and services figure if **291,142,260** is an amount of **Kshs 47,607,994** relating to Other Operating expenses, however the following were noted i. A total Expenditure of Kshs 4,032,380 incurred in holding public participation meetings was not supoted by notices and minutes of the meetings or reports documenting the outcome of the same. It is therefore not	Notices and reports are prepared by the ward staff in every public participation done	Liason Office and Finance	Ongoing	By 31ST DEC 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	clear if the meetings actually took place ii. An amount of Kshs 1,743,580 incured in purchasing of goods and services for running the ward offices were not supported by approved requisitions for the same goods and services, further the goods purchased were not taken on charge. It is therefore unclear if the goods and				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	services were actually received and utilized in the ward offices in the absence of an approved requisition and counter receipt Voutcher(S13) The regularity of the expenditure on travel and subsistence allowance could not be confirmed				

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date .....

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	A	b	c	d=a-c		
Construction of buildings						
1.	-	-	-	-	-	
2.	-	-	-	-	-	
3.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Construction of civil works	-	-	-	-	-	
4.	-	-	-	-	-	
5.	-	-	-	-	-	
6.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Supply of goods	-	-	-	-	-	
7.	-	-	-	-	-	
8.	-	-	-	-	-	
9.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Supply of services	-	-	-	-	-	
10.	-	-	-	-	-	
11.	-	-	-	-	-	
12.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Grand Total	-	-	-	-	-	

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	b	c	d=a-c		
1.			-	-	-	-	-
2.			-	-	-	-	-
3.			-	-	-	-	-
4.			-	-	-	-	-
5.			-	-	-	-	-
6.			-	-	-	-	-
7.			-	-	-	-	-
8.			-	-	-	-	-
9.			-	-	-	-	-
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 2018/19	Outstanding Balance 2017/18	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 (KShs) 2017/18	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2018/19
Land	-	13,440,000	0		13,090,000
Buildings and structures	7,889,227	-	-	-	7,889,227
Transport equipment	-	-	-	-	-
Office equipment, furniture and fittings	3,948,400	999,993	0		4,948,393
ICT Equipment	2,959,960	6,110,442	0		9,070,402
Machinery and Equipment					
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress		31,172,845	0		31,172,845
Total	14,797,587	51,723,280	0		66,520,867

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

Name of Officer or Institution	***Date Imprest Taken***	***Amount Taken***	***Amount Surrendered***	***Balance***
		KShs	***KShs***	***KShs***
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total		-	-	-

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports).

REPUBLIC OF KENYA

BANK RECONCILIATION
A/C NO: CENTRAL BANK OF KENYA - 100304804
A/C NO: CENTRAL BANK OF KENYA - 1000239727
A/C NO: EQUITY BANK - 1220261153628

AS AT 30TH JUNE 2019	**STATION:**	**BOMET COUNTY ASSEMBLY**
	Shs	Shs
Balance as per Bank Statement	1000239727	**43,086,097**
Balance as per Bank Statement	100304804	**71,804**
Balance as per Bank Statement	1220261153628	**17**
Less		
Payment in Cash Book not yet recorded in Bank Statement (Unpresented Chq)	42,919,774.60	
2.Receipt in Bank Statement not yet recorded in Cash Book	-	**42,919,775**
		238,144
Add		
3.Payment in Bank Statement not yet recorded in Cash Book.	-	
4.Receipt in Cash Book not yet recorded in Bank Statement.	-	-
Bank Balance as per cash Book		**238,144**

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and The above Reconciliation is correct.

Prepared by: Langat K Benjamin	sign	Date 12/11/2019
Verified by: Geofrey Maritim		Date 12/11/2019

1.PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT AS AT 30TH JUNE 2019

DATE	PAYEE	CHQ NO	AMOUNT
28.06.2019	TRFS Payments	FT19182MN972	982.75
28.06.2019	TRFS Payments	FT191823VVKH	1,324.15
28.06.2019	TRFS Payments	FT19182RV4FQ	3,206.90
28.06.2019	TRFS Payments	FT19182TGYHN	7,293.10
28.06.2019	TRFS Payments	FT19182MTK9L	7,380.00
28.06.2019	Gratuity Members	FT191820C3Y7	3,166,057.00
28.06.2019	Cotu	FT19182QFFPY	300.00
28.06.2019	Sallam	FT191822WHLJ	2,200.00
28.06.2019	CIC Insurance	FT19182YCR85	5,110.00
28.06.2019	Davis Kipkirui	FT191827732R	9,000.00
28.06.2019	Unaitas	FT1918209XY7	10,000.00
28.06.2019	Madison Insurance	FT19182HYSKX	10,000.00
28.06.2019	Transnational Bank	FT19182257PT	11,300.00
28.06.2019	Brevan Hotel	FT19182KVLW5	11,189.65
28.06.2019	Letshego	FT19182KS3C1	11,850.00
28.06.2019	Laptrust	FT19183QBZJF	15,000.00
28.06.2019	African Capital	FT19182LGKH3	15,600.00
28.06.2019	Ambrose Koech	FT191821DYY9	15,600.00
28.06.2019	Nita	FT19182S4LXX	16,100.00
28.06.2019	Charles Marindany Fuel	FT19182KWF9Z	20,000.00
28.06.2019	Platinum Credit	FT1918262N8W	22,198.00
28.06.2019	Transnational Bank	FT191828LX65	22,600.00
28.06.2019	Brevan Hotel	FT19183MJLL7	22,758.60
28.06.2019	Local Govt	FT19182KH9Z2	25,600.00
28.06.2019	Family Bank	FT19182PT7C3	27,855.00
28.06.2019	Bill Ruto	FT19183T2BNM	28,000.00
28.06.2019	National Bank	FT191827H5ZY	28,724.00
28.06.2019	Geoffrey Cheruiyot	FT1918216P8G	30,000.00
28.06.2019	Clement Kirui	FT191842LZ4V	31,500.00
28.06.2019	GeofreyCheruiyot	FT191849KPY5	31,500.00
28.06.2019	Stella Chemutai	FT19184TN9CM	31,500.00
28.06.2019	NSSF	FT19182XP1M9	34,400.00
28.06.2019	Hazina Sacco	FT191824016C	34,475.00
28.06.2019	HELB	FT19182LPD4F	37,217.00
28.06.2019	HELB	FT19182BCS04	38,725.00
28.06.2019	Richard Cheboin	FT191825HH07	44,800.00

28.06.2019	NSSF	FT19182D16SX	52,200.00
28.06.2019	Bomet Twiggs	FT19183FJ23Y	49,879.30
28.06.2019	C.C.M	FT19182774XF	60,000.00
28.06.2019	NHIF	FT19182VPLN0	60,500.00
28.06.2019	Clement Kirui	FT191828K6DM	61,717.00
28.06.2019	Faulu Bank	FT191822KKDR	68,417.00
28.06.2019	Richard Maritim	FT191839KN7R	68,500.00
28.06.2019	Bestfield	FT19183BZ4Y1	64,956.90
28.06.2019	Nathan Ngetich	FT19184K98VF	70,000.00
28.06.2019	ICPAK	FT19182GQSPX	80,000.00
28.06.2019	The Standard	FT1918232MNV	80,300.00
28.06.2019	Clara Chebet	FT1918291CZ9	84,000.00
28.06.2019	Richard Maritim	FT19183LQBDG	85,000.00
28.06.2019	Makiche Media	FT19184R6PLP	89,600.00
28.06.2019	R. KoechChebunyo	FT19183D4NT1	100,000.00
28.06.2019	KibetBosubenNdanai	FT19183SHCSF	100,000.00
28.06.2019	Staff Welfare	FT19182G06ZX	109,176.00
28.06.2019	Barclays Bank	FT19182GXQ4Z	113,384.00
28.06.2019	Imarisha Bank	FT19182JC9C0	114,000.00
28.06.2019	Jubilee Party	FT19182X4806	117,000.00
28.06.2019	Abel Langat Kapletundo	FT19183HX77Q	120,000.00
28.06.2019	Dennis BettRongena	FT191839D7PH	120,000.00
28.06.2019	Chebet Joyce Chesoen	FT19183QV44B	125,000.00
28.06.2019	BenardKemoiKipreres	FT19183ZR8GW	130,000.00
28.06.2019	Kipngeno Langat Mutarakwa	FT19183CF5QX	140,000.00
28.06.2019	Andrew BiiKimulot	FT19183H8B85	140,000.00
28.06.2019	B. KeterMerigi	FT191833GS2Y	140,000.00
28.06.2019	Alfred Langat	FT1918388GZB	140,000.00
28.06.2019	Ronny Ngeno Boito	FT19183GFCKV	148,000.00
28.06.2019	Emmy SoiChemagel	FT19183W87PF	150,000.00
28.06.2019		FT19183LXRDZ	150,000.00
28.06.2019	Oscar Sang	FT191828BJYH	150,865.00
28.06.2019	Petnic Ltd	FT191839DQXK	151,724.15
28.06.2019	Amos MutaiSilibwet	FT19183GLVWJ	160,000.00
28.06.2019	Duncan KorirSigor	FT19183C9WVM	160,000.00
28.06.2019	B. MutaiSingorwet	FT19183GZP4M	165,000.00
28.06.2019	Dennis KibetMogogosiek	FT19183DRXCN	169,000.00
28.06.2019	Sammy ChebusitLongisa	FT19183ZPYQC	170,000.00
28.06.2019	Nicholas BiiKembu	FT19183P8L12	170,000.00
28.06.2019	JosphatCheruitotKipsonoi	FT19183520FL	170,000.00

28.06.2019	P. MaritimChepchabas	FT19183ZVPM5	180,000.00
28.06.2019	Dennis Kibet	FT19183M9VMJ	180,000.00
28.06.2019	KibetKesosio	FT191835RS2T	180,000.00
28.06.2019	KibetBosuben	FT19183N4XW1	180,000.00
28.06.2019	NHIF	FT19182P7YCH	182,300.00
28.06.2019	Family Bank	FT191823Q15H	185,093.00
28.06.2019	Leonard Sang	FT19183XQJDF	186,000.00
28.06.2019	Labour	FT19183LR7JS	190,400.00
28.06.2019	Ferabe Investments	FT19183V69LD	195,000.00
28.06.2019	COOP Bank	FT19182GW5MH	195,971.00
28.06.2019	Alice Chesang	FT19183BR0X4	196,000.00
28.06.2019	JosphatKirui	FT19183VLHNR	196,000.00
28.06.2019	KibetKesosioChemaner	FT19183N5G7P	200,000.00
28.06.2019	Nicholas KoskeKongasis	FT19183D6XRQ	200,000.00
28.06.2019	Leonard Sang Siongiroi	FT19183TZKYB	200,000.00
28.06.2019	J. ChepkemoiNdarawetta	FT19183M94T8	200,000.00
28.06.2019	G. CheruiyotEmbomos	FT191837H265	200,000.00
28.06.2019	Ezra RonoNyangores	FT19183VTNZC	200,000.00
28.06.2019	Janet Turgut	FT19183XSG44	239,190.00
28.06.2019	Turbine Dev.	FT191845G0JW	251,293.10
28.06.2019	KCB	FT191826678Q	283,246.00
28.06.2019	Imarisha Sacco	FT19182YBZGY	291,869.00
28.06.2019	Ronald Sang	FT19182C5VVQ	300,000.00
28.06.2019	Ferabe Invest	FT19182QTDN0	412,000.00
28.06.2019	Equity Bank	FT19182FVL9R	559,056.00
28.06.2019	Lapfund	FT19182GBVDD	590,696.00
28.06.2019	Estwing System	FT19183JWR4S	650,000.00
28.06.2019	Gordon Ogola	FT1918230BVD	696,000.00
28.06.2019	Emerging Innovators	FT19183MPSPY	718,000.00
28.06.2019	COOP Bank	FT19182NJC0Q	1,336,390.00
28.06.2019	Laptrust	FT19182H1PGX	1,569,947.00
28.06.2019	CAF Forum	FT191830RHBF	2,000,000.00
28.06.2019	Gratuity Members	FT19182HBSX8	2,110,704.00
28.06.2019	Equity Bank	FT1918246213	2,242,560.00
28.06.2019	Petnic Ltd	FT19183KB1W4	2,594,640.00
28.06.2019	KCB	FT19182BF4TN	3,134,123.00
28.06.2019	PAYE	FT19182SHN06	4,948,957.00
28.06.2019	Transnational Bank	FT19182N5C26	6,114,774.00
		TOTAL	**42,919,774.60**

REPUBLIC OF KENYA
BANK RECONCILIATION

A/C NO: CENTRAL BANK OF KENYA - 1000239727

AS AT 30TH JUNE 2019	**STATION:**	**BOMET COUNTY ASSEMBLY**
	Shs	Shs
Balance as per Bank Statement		**43,086,097.35**
Less		
Payment in Cash Book not yet recorded in Bank Statement (Unpresented Chq)	42,919,774.60	
2.Receipt in Bank Statement not yet recorded in Cash Book	-	**42,919,774.60**
		166,322.75
Add		
3.Payment in Bank Statement not yet recorded in Cash Book.	-	
4.Receipt in Cash Book not yet recorded in Bank Statement.	-	-
Bank Balance as per cash Book		**166,322.75**

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and The above Reconciliation is correct.

Prepared by:	sign	Date
Langat K Benjamin		12/11/2019
Verified by:		Date
Geofrey Maritim		12/11/2019

1.PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

AS AT 30TH JUNE 2019

DATE	PAYEE	CHQ NO	AMOUNT
28.06.2019	TRFS Payments	FT19182MN972	982.75
28.06.2019	TRFS Payments	FT191823VVKH	1,324.15
28.06.2019	TRFS Payments	FT19182RV4FQ	3,206.90
28.06.2019	TRFS Payments	FT19182TGYHN	7,293.10
28.06.2019	TRFS Payments	FT19182MTK9L	7,380.00
28.06.2019	Gratuity Members	FT191820C3Y7	3,166,057.00
28.06.2019	Cotu	FT19182QFFPY	300.00
28.06.2019	Sallam	FT191822WHLJ	2,200.00
28.06.2019	CIC Insurance	FT19182YCR85	5,110.00
28.06.2019	Davis Kipkirui	FT191827732R	9,000.00
28.06.2019	Unaitas	FT1918209XY7	10,000.00
28.06.2019	Madison Insurance	FT19182HYSKX	10,000.00
28.06.2019	Transnational Bank	FT19182257PT	11,300.00
28.06.2019	Brevan Hotel	FT19182KVLW5	11,189.65
28.06.2019	Letshego	FT19182KS3C1	11,850.00
28.06.2019	Laptrust	FT19183QBZJF	15,000.00
28.06.2019	African Capital	FT19182LGKH3	15,600.00
28.06.2019	Ambrose Koech	FT191821DYY9	15,600.00
28.06.2019	Nita	FT19182S4LXX	16,100.00
28.06.2019	Charles Marindany Fuel	FT19182KWF9Z	20,000.00
28.06.2019	Platinum Credit	FT1918262N8W	22,198.00
28.06.2019	Transnational Bank	FT191828LX65	22,600.00
28.06.2019	Brevan Hotel	FT19183MJLL7	22,758.60
28.06.2019	Local Govt	FT19182KH9Z2	25,600.00
28.06.2019	Family Bank	FT19182PT7C3	27,855.00
28.06.2019	Bill Ruto	FT19183T2BNM	28,000.00
28.06.2019	National Bank	FT191827H5ZY	28,724.00
28.06.2019	Geoffrey Cheruiyot	FT1918216P8G	30,000.00
28.06.2019	Clement Kirui	FT191842LZ4V	31,500.00
28.06.2019	GeofreyCheruiyot	FT191849KPY5	31,500.00
28.06.2019	Stella Chemutai	FT19184TN9CM	31,500.00
28.06.2019	NSSF	FT19182XP1M9	34,400.00
28.06.2019	Hazina Sacco	FT191824016C	34,475.00
28.06.2019	HELB	FT19182LPD4F	37,217.00
28.06.2019	HELB	FT19182BCS04	38,725.00
28.06.2019	Richard Cheboin	FT191825HH07	44,800.00
28.06.2019	NSSF	FT19182D16SX	52,200.00

28.06.2019	Bomet Twiggs	FT19183FJ23Y	49,879.30
28.06.2019	C.C.M	FT19182774XF	60,000.00
28.06.2019	NHIF	FT19182VPLN0	60,500.00
28.06.2019	Clement Kirui	FT191828K6DM	61,717.00
28.06.2019	Faulu Bank	FT191822KKDR	68,417.00
28.06.2019	Richard Maritim	FT191839KN7R	68,500.00
28.06.2019	Bestfield	FT19183BZ4Y1	64,956.90
28.06.2019	Nathan Ngetich	FT19184K98VF	70,000.00
28.06.2019	ICPAK	FT19182GQSPX	80,000.00
28.06.2019	The Standard	FT1918232MNV	80,300.00
28.06.2019	Clara Chebet	FT1918291CZ9	84,000.00
28.06.2019	Richard Maritim	FT19183LQBDG	85,000.00
28.06.2019	Makiche Media	FT19184R6PLP	89,600.00
28.06.2019	R. KoechChebunyo	FT19183D4NT1	100,000.00
28.06.2019	KibetBosubenNdanai	FT19183SHCSF	100,000.00
28.06.2019	Staff Welfare	FT19182G06ZX	109,176.00
28.06.2019	Barclays Bank	FT19182GXQ4Z	113,384.00
28.06.2019	Imarisha Bank	FT19182JC9C0	114,000.00
28.06.2019	Jubilee Party	FT19182X4806	117,000.00
28.06.2019	Abel Langat Kapletundo	FT19183HX77Q	120,000.00
28.06.2019	Dennis BettRongena	FT191839D7PH	120,000.00
28.06.2019	Chebet Joyce Chesoen	FT19183QV44B	125,000.00
28.06.2019	BenardKemoiKipreres	FT19183ZR8GW	130,000.00
28.06.2019	Kipngeno Langat Mutarakwa	FT19183CF5QX	140,000.00
28.06.2019	Andrew BiiKimulot	FT19183H8B85	140,000.00
28.06.2019	B. KeterMerigi	FT191833GS2Y	140,000.00
28.06.2019	Alfred Langat	FT1918388GZB	140,000.00
28.06.2019	Ronny Ngeno Boito	FT19183GFCKV	148,000.00
28.06.2019	Emmy SoiChemagel	FT19183W87PF	150,000.00
28.06.2019		FT19183LXRDZ	150,000.00
28.06.2019	Oscar Sang	FT191828BJYH	150,865.00
28.06.2019	Petnic Ltd	FT191839DQXK	151,724.15
28.06.2019	Amos MutaiSilibwet	FT19183GLVWJ	160,000.00
28.06.2019	Duncan KorirSigor	FT19183C9WVM	160,000.00
28.06.2019	B. MutaiSingorwet	FT19183GZP4M	165,000.00
28.06.2019	Dennis KibetMogogosiek	FT19183DRXCN	169,000.00
28.06.2019	Sammy ChebusitLongisa	FT19183ZPYQC	170,000.00
28.06.2019	Nicholas BiiKembu	FT19183P8L12	170,000.00
28.06.2019	JosphatCheruitotKipsonoi	FT19183520FL	170,000.00

28.06.2019	P. MaritimChepchabas	FT19183ZVPM5	180,000.00
28.06.2019	Dennis Kibet	FT19183M9VMJ	180,000.00
28.06.2019	KibetKesosio	FT191835RS2T	180,000.00
28.06.2019	KibetBosuben	FT19183N4XW1	180,000.00
28.06.2019	NHIF	FT19182P7YCH	182,300.00
28.06.2019	Family Bank	FT191823Q15H	185,093.00
28.06.2019	Leonard Sang	FT19183XQJDF	186,000.00
28.06.2019	Labour	FT19183LR7JS	190,400.00
28.06.2019	Ferabe Investments	FT19183V69LD	195,000.00
28.06.2019	COOP Bank	FT19182GW5MH	195,971.00
28.06.2019	Alice Chesang	FT19183BR0X4	196,000.00
28.06.2019	JosphatKirui	FT19183VLHNR	196,000.00
28.06.2019	KibetKesosioChemaner	FT19183N5G7P	200,000.00
28.06.2019	Nicholas KoskeKongasis	FT19183D6XRQ	200,000.00
28.06.2019	Leonard Sang Siongiroi	FT19183TZKYB	200,000.00
28.06.2019	J. ChepkemoiNdarawetta	FT19183M94T8	200,000.00
28.06.2019	G. CheruiyotEmbomos	FT191837H265	200,000.00
28.06.2019	Ezra RonoNyangores	FT19183VTNZC	200,000.00
28.06.2019	Janet Turgut	FT19183XSG44	239,190.00
28.06.2019	Turbine Dev.	FT191845G0JW	251,293.10
28.06.2019	KCB	FT191826678Q	283,246.00
28.06.2019	Imarisha Sacco	FT19182YBZGY	291,869.00
28.06.2019	Ronald Sang	FT19182C5VVQ	300,000.00
28.06.2019	Ferabe Invest	FT19182QTDN0	412,000.00
28.06.2019	Equity Bank	FT19182FVL9R	559,056.00
28.06.2019	Lapfund	FT19182GBVDD	590,696.00
28.06.2019	Estwing System	FT19183JWR4S	650,000.00
28.06.2019	Gordon Ogola	FT1918230BVD	696,000.00
28.06.2019	Emerging Innovators	FT19183MPSPY	718,000.00
28.06.2019	COOP Bank	FT19182NJC0Q	1,336,390.00
28.06.2019	Laptrust	FT19182H1PGX	1,569,947.00
28.06.2019	CAF Forum	FT191830RHBF	2,000,000.00
28.06.2019	Gratuity Members	FT19182HBSX8	2,110,704.00
28.06.2019	Equity Bank	FT1918246213	2,242,560.00
28.06.2019	Petnic Ltd	FT19183KB1W4	2,594,640.00
28.06.2019	KCB	FT19182BF4TN	3,134,123.00
28.06.2019	PAYE	FT19182SHN06	4,948,957.00
28.06.2019	Transnational Bank	FT19182N5C26	6,114,774.00
		TOTAL	**42,919,774.60**

REPUBLIC OF KENYA
BANK RECONCILIATION
A/C NO: CBK 100304804

AS AT 30TH JUNE 2019	**STATION:**	**BOMET COUNTY ASSEMBLY**
	Shs	Shs
Balance as per Bank Statement		**71,803.50**
Less		
Payment in Cash Book not yet recorded in Bank Statement (Unpresented Chq)	-	
2.Receipt in Bank Statement not yet recorded in Cash Book	-	-
		71,803.50
Add		
3.Payment in Bank Statement not yet recorded in Cash Book.	-	
4.Receipt in Cash Book not yet recorded in Bank Statement.	-	-
Bank Balance as per cash Book		**71,803.50**

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and The above Reconciliation is correct.

Prepared by:	sign	Date
Langat K Benjamin		12/4/2019
Verified by:		Date
Geofrey Maritim		12/4/2019

REPUBLIC OF KENYA
BANK RECONCILIATION
A/C NO: EQUITY BANK - 1220261153628

AS AT 30TH JUNE 2019	**STATION:**	**BOMET COUNTY ASSEMBLY**
	Shs	Shs
Balance as per Bank Statement		**6,981.26**
Less		
Payment in Cash Book not yet recorded in Bank Statement (Unpresented Chq)	15,140.00	
2.Receipt in Bank Statement not yet recorded in Cash Book	-	**15,140.00**
		(8,158.74)
Add		
3.Payment in Bank Statement not yet recorded in Cash Book.	-	
4.Receipt in Cash Book not yet recorded in Bank Statement.	8,176.00	**8,176.00**
Bank Balance as per cash Book		**17.26**

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and The above Reconciliation is correct.

Prepared by:	sign	Date
Langat K Benjamin		12/11/2019.

Verified by:		Date
Geofrey Maritim		12/11/2019

1.PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT AS AT 30TH JUNE 2019

DATE	PAYEE	CHQ NO	AMOUNT
28.06.2019	Benjmin Langat	TOTAL	15,140.00

2.RECEIPT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK AS AT 30TH JUNE 2019

DATE	PAYEE	S/NO	AMOUNT
		TOTAL	-

3.PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK AS AT 30TH JUNE 2019

DATE	PAYEE	S/CHQ NO	AMOUNT
		TOTAL	-

4. RECEIPT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT AS AT 30TH JUNE 2019

DATE	PAYEE	F/NO	AMOUNT
28.06.2019	Bomet County Assembly		8,176.00
		TOTAL	8,176.00

BANKI KUU YA KENYA
CENTRAL BANK OF KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

4th July, 2019

CERTIFICATE OF BALANCES

Customer : **119488** **BOMET COUNTY**

Balance Date: **30-Jun-19**

Account No	Account Name	Currency	Balance
1000239727	BOMET COUNTY ASSEMBLY RECURRENT	KES	43,086,097.35
1000304804	BOMET COUNTY ASSEMBLY DEVELOPMENT	KES	71,803.50

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICIES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

EQUITY BANK

CERTIFICATE OF BALANCE

Bomet Branch Date: 11th October 2019.

In response to your request dated 11/10/2019. We certify that the balance standing to the credit

Account name : **BOMET COUNTY ASSEMBLY**

Account number : **1220261153628**

In the books of Equity Bank Bomet Branch as at 30/06/2019.

Amount t : **Kes 6,981.26**

Yours Faithfully,

Michael King'ang'a.
OPERATIONS MANAGER.

Acknowledgment of receipt.

I, the undersigned acknowledge having received this letter.

Name: Geoffrey Monkini... Signature ..... Date: 11/10/2