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OF

THE AUDITOR-GENERAL

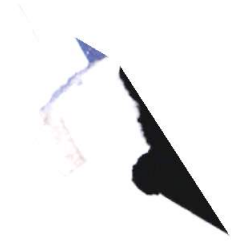
ON

COUNTY EXECUTIVE OF BOMET

FOR THE YEAR ENDED  
30 JUNE, 2025

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**BOMET COUNTY EXECUTIVE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2025**

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**Transitional Financial Statements /Prepared in accordance with the Accrual Basis of  
Accounting Method Under International Public Sector Accounting Standards (IPSAS)**

**Bomet County Executive  
Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.**

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**1. Acronyms, Abbreviations and Definition of Key Terms**

**A. Acronyms and Abbreviations**

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

**B. Definition of Key Terms**

*Fiduciary Management*      *The key management personnel who had financial responsibility*

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**2. Key County Executive Information and Management**

**County executive**

**a) Background information.**

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Economic Planning, Finance and ICT	To facilitate prudent public financial management, collection of own source revenues, policy formulation, coordination, planning, monitoring and evaluation and improve access to ICT services and internet connectivity.
2.	Agriculture, Livestock, Fisheries and Cooperatives	To ensure crop policy; food and nutrition security; crop husbandry; provision of agricultural extension services or advisory services; Crop disease control
3.	Administration, Public Service and Special Programmes	Citizen service delivery and Civic Education and Public Participation
4.	Education, Vocational Training, Youth and Sports	Provision of quality education in ECDE, vocational training centres and youth empowerment
5.	Health Services	Strengthening health administration, policy, planning and support services through support to 21 developments, domestication of existing health bills and policies
6.	Lands, Housing, Urban Development and Municipality	Ensuring rational and sustainable land use, effective land information management and orderly development of urban and rural areas
7.	Roads, Public Works and Transport	To ensure efficient road sector by constructing and maintaining county roads, improving efficiency and effectiveness of infrastructure
8.	Trade, Energy, Tourism, Industry, and Investment	To formulate and support policies, strategies, plans, programmes and projects that promote trade development and regulation
9.	Water, Sanitation, Environment, Natural resources and Climate Change	To ensure planning and administrative services, water supply, irrigation development, waste water management, environmental management and climate change mitigation programmes.
10.	Gender, Culture and Social Services	To promote gender equality through empowerment focused on special interest groups

**Bomet County Executive  
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**b) Key Management team**

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

No.	Designation	Name
1	Governor	H.E. Prof. Hillary Barchok
2	Deputy Governor	Hon. Shadrack Rotich
3	County Executive Committee Members	- Hon. Justus Maina - Administration, Public Service and Special Programs
		- Hon. CPA Rosa Bett - Finance, Economic Planning and ICT (On Acting Capacity)
		- Hon. Ngeno Chepkorir Agnes - Education & Vocation Training
		- Hon. Dr. Joseph K. Sitonik- Health Services
		Hon. Joseph Kirui - Lands, Housing and Urban Development.
		- Hon Ambrose Koech-Roads, public works and Transport
		- Hon. Benard Cheruiyot Tonui- Gender, Culture and Social Services
		-Hon Juliah Chepkuto-Water, Sanitation, Environment and Climate Change
		-Hon Josphine Chepkoech Trade, Energy, Tourism, Industry, and Investment
		- Hon. CPA Benard Kibett Cheruiyot-Agriculture, Cooperatives and enterprise Management
4	County Secretary	Mr Simon langat
5	County Attorney	John Mark Langat

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**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were;

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1	CECM Finance, Economic Planning and ICT	Hon. CPA Rosa Bett
2	Accounting Officer – Finance (Acting)	Ms Milcah Chepkoech
4	Accounting Officer- Economic Planning	Ms Milcah Chepkoech
5	Accounting Officer- ICT	Ms Stella Rotich Chepkorir
6	Accounting Officer-Administration and Public service	Mr David Cheruiyot
7	Accounting Officer- Devolution	Mr. Erick Cheruiyot
8	Accounting Officer- Health services	Mr. Felix Kipkorir Langat
9	Accounting Officer- Education, VTC, Youth and Sports	Dr. Erick Keter
10	Accounting Officer- Lands, housing and Urban Planning	Mr. Issa Kahin Yarro
11	Accounting Officer - Roads, public works and Transport (On acting capacity)	Mr. Issa Kahin Yarro
12	Accounting Officer -Gender, Culture and Social Services	Mrs Pauline Korir
13	Accounting Officer- Water, Sanitation, Environment and Climate Change	Mr. Solomon kimeto
14	Accounting Officer – Trade and Energy, Tourism, Industry, and Investment	Mr. Paul K Mutai
15	Accounting Officer -Tourism, Industry, and Investment	Dr Nelson Tore
16	Accounting Officer- Cooperatives and Enterprise Management	CPA Benard Koros
17	Accounting Officer- Agriculture, Livestock and Fisheries	Dr. Kibet Sitienei
18	Accounting Officer- Youth and Sports	Ms Hellen Chepkoech

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the Quarter ended 30th June 2025 were:

**1. Internal Audit Committee**

The role of the audit committee is to support the County Assembly in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, internal and external audit functions and ethical accountability.

**2. Bomet County Assembly Public Accounts and Investment committee**

The committee is responsible for examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit through examination of the reports, accounts and workings of the County public investments;

Secondly, the committee also do examination, in the context of the autonomy and efficiency of the County public investments, whether the affairs of the County public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices

**3. Senate Public Accounts and Investment committee**

The Senate Public Accounts Committee is responsible for the examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit.

**4. Bomet County Assembly Budget and Appropriation committee**

- a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the County budget;
- b) Discuss and review the estimates and make recommendations to the County Assembly;
- c) Examine the County Budget Policy Statement presented to the County Assembly;
- d) Examine Bills related to the County budget, including Appropriations Bills;
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays and such other functions as may be assigned by a County Legislation or this Standing Orders.

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**e) County Executive Headquarters**

P.O. Box 19 – 20400  
Off Narok -Sotik Highway  
Bomet, KENYA

**f) County Executive Contacts**

Telephone: (+254) 0202084070  
E-mail: [info@bomet.go.ke](mailto:info@bomet.go.ke)  
Website: [www.bomet.go.ke](http://www.bomet.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**

2. Kenya commercial Bank  
P.O. Box 48400-00100  
**NAIROBI, KENYA**

3. Equity Bank Bomet  
P.O. Box 475-20400  
**BOMET, KENYA**

4. Cooperative Bank  
P.O. Box 501-20400  
**BOMET, KENYA**

**h) Independent Auditor**

Auditor-General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084 00100 GPO  
**NAIROBI, KENYA**

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**i) Principal Legal Advisers**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue P.O. Box 40112-00200

City Square

**NAIROBI, KENYA**

**j) County Attorney**

County Law Office

Bomet County Headquarters

P.O Box 19-20400

**BOMET, KENYA**

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**3. Governance Statement**

Bomet County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County is made up of a County Assembly, County Executive and six number of County Government Entities.

We have continued to engage with the County Assembly through its committees and the Senate on the 3 number bills namely; Appropriation Bills, Finance Bill and Health Facility Improvement Bill. Additionally, it has engaged in preparation of; Annual Development Plans (ADP), County Integrated Development Plan (CIDP), County Budget Review and Outlook Paper (CBROP), County Fiscal Strategy Paper (CFSP), Budget Estimates.

The county government has also engaged with the senate Public accounts committee on the reports of the auditor general for the financial year 2023/2024.

**THE COUNTY EXECUTIVE**

**a. Key Management**

**I. H.E. Prof. Hillary Kipngeno Barchok - Governor**

H.E. Prof. Barchok the fourth Governor of Bomet County took the oath of office on August, 2022 for his second term in office.

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

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

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



**II. H.E Shadrack Rotich - Deputy Governor**

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



H.E David Shadrack Rotich was appointed as the third Deputy Governor of Bomet County and took the oath of office on August 2022 after the 2022 general election. He is the incumbent office holder after being appointed and sworn into office in 19<sup>th</sup> December 2019. He also acted as the CEC Member in the Department of Lands and Urban Planning.

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

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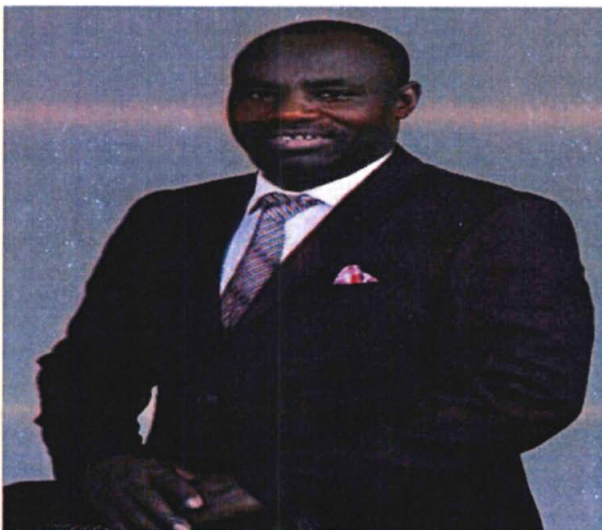
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**III. Mr. Simon Langat - County Secretary**

Mr. Simion Kimutai Langat is the County Secretary and Head of Public Service.

Mr Langat pursued higher education at Kenyatta University, earning a Bachelor of Science in Education (Second Class, Upper Division) between 1992 and 1996. Later, he obtained a Master's in Business Administration from the same university (2013-2015). Currently, he is undertaking his PhD in management science at the same institution.

He has been a teacher and Deputy Principal at Koiwa Boys High School (2010-2013) and later Principal at Chemalal Secondary School (2013-2018). He also served as a KNEC Examiner for Physics (2012-2018). Additionally, he worked as a part-time lecturer and attachment supervisor at Kisii University Kericho Campus and the Kenya Institute of Management (KIM) Kericho Campus (2016-2018). He was also a SMASSE District Trainer under CEMASTEIA and served as the Vice Chairperson of Konoin Secondary Schools in 2018.



**IV. Hon. Justus  
Maina- CECM  
Administration and  
Public Service**

Mr. Justus Maina CECM for Administration, Public Service, Devolution and Special Programmes. He has an MBA in Strategic Management from Mount Kenya University . He started his career in Tana River, Madogo Division as District Officer, went Kwale County, Msambweni Subcounty as ACC1, before serving as Msambweni Deputy County Commissioner from 2015 to 2016, he also served briefly in 2017 as Rabai Subcounty as ACC1 before moving to Bomet County as CECM in Charge of Administration, and Public Service.

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**V. Hon. CPA Rosa Bett CECM -Finance, Economic Planning and  
ICT**

CPA Rosa Bett was appointed CECM, Cooperatives and Enterprise development on 11th November 2022. She previously served in the same capacity upon her appointment on 21st May 2020.

Before her appointment as CECM, she served as a CEO Kimbilio Daima Sacco from 2011 and also served as a manager of the same Sacco from 1999. She has also served as a board member for Kimulot Boys High School.

Mrs Rosa holds a Bachelor of Education Arts degree in Maths and Business Studies. She is also a CPA(K) holder and post graduate diploma in marketing management. She also holds a master's degree in strategic management.



**VI. Hon. CPA Benard Kibett Cheruiyot- CECM Agriculture, Cooperatives and Enterprise  
Management**



CPA Benard Kibett Cheruiyot is an accountant by profession with 16 years of experience in different MDA within The National Treasury. He has also served as Chief Officer Finance and Cooperatives departments in County government of Bomet for 3 years between 2020-2023. Prior to his appointment he was a Deputy Accountant General in the National Treasury. He holds an MBA from Kenyatta University and currently pursuing PhD in Finance at University of Embu. He is also a member of ICPAK.

**VII. Hon. Joseph Kipngeno Kirui- CECM Lands, Housing and Urban Development**

Mr. Joseph Kipngeno Kirui was appointed as CEC, Lands, Housing and Urban Development on 11th November 2022.

Hon. Kirui previously served as Bomet County Chief Civic Education Officer until his appointment.

He holds an MBA degree in Entrepreneurship from University of Kabianga and a degree in Business Management from the University of Kabianga.



**VIII. Hon. Dr. Joseph K. Sitonik -CECM - Medical Services & Public Health**



Dr. Sitonik was appointed the CECM, Medical Services & Public Health on 21<sup>st</sup> December 2022. He is the incumbent CEC after he was appointed to the office on 28th August 2019.

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

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**IX. Hon. Josephine Chepkoech - CECM -Trade, Investment, Industry & Energy**

Ms Josephine Chepkoech was appointed CECM, Gender, Culture and Sports and Social Services on 11<sup>th</sup> November 2022.

Hon. Josephine has served in various capacities in Kenya power, International Livestock Research Institute (ILRI) with 14 years' experience in Public service. Before her appointment as the CECM, she was a senior Records management officer at the National Biosafety Authority.

She holds Master's degree in Business administration (MIS) and a Bachelor of Arts degree in Information from Egerton university.



**X. Hon. Dr. Bernard Cheruiyot Tonui - CECM - Gender, Culture and Social Services**



Dr. Benard Tonui was appointed CECM, Water Sanitation, Environment and Natural Resources on 11<sup>th</sup> November 2022.

Dr. Tonui is a lecturer by profession with a PhD (JKUAT) in Applied statistics, MSC statistics (UON) and BEd (Egerton University). He has more than 10 years as a senior lecturer.

Before his appointment he was a lecturer at the University of Kabianga and an examiner.

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**XI. Hon. Ngeno Chepkorir Agnes - CECM Education, Vocational Training, Youth and Sports**

Ms Ngeno Chepkorir Agnes was appointed as the CECM on 11<sup>th</sup> November 2022.

Mrs. Ngeno is a teacher by profession with 15 years' experience. Before her appointment she served as KUPPET Secretary in Bomet. She also served as Bomet Central sub-county sports treasurer.

Until her appointment she has been acting deputy principal for 4 years and senior teacher for 10 years.

She holds a Bachelors' Degree in Education (BSC) from Moi University.



**XII. Hon. Juliah Jepchirchir Chepkuto -CECM Water, Sanitation, Environment and Natural Resources**



Juliah Jepchirchir Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 11<sup>th</sup> November 2022. She previously served in the same capacity upon her appointment as CECM on 21<sup>st</sup> August 2019.

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

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**XIII. Hon. Ambrose K Koech -CECM Roads Transport and Public Works**

Hon. Ambrose K Koech was appointed as CECM in charge of Roads; Transport and Public works on 20th Dec 2024.

He is a graduate in Agricultural Extension with Education and has worked in Ministry of Agriculture as Agricultural Extension officer and later as a Principal in Secondary Schools of Bomet and Nandi Counties.

He vied and was elected as Member of County Assembly representing Mogogosiek Ward in Konoin Sub County in the second Assembly 2017 to 2022. He has been a director and Hon Secretary for K Pillar Sacco from April 2008 to date.



**b. The stakeholder’s public participation, policies on communication, stakeholder engagement and whistle blowing.**

The county government has a public participation Act which was established in 2019. The purpose of this Act is to enhance, promote and facilitate public participation in the county government and specifically to –

- i. Facilitate the implementation of constitutional provisions on public participation;
- ii. Give effect to public participation framework stipulated under the County Governments Act, 2012, the Public Financial Management Act, 2012 and the Urban Areas and Cities Act, 2011;
- iii. Promote participatory democracy;
- iv. Transparency and accountability in decision making;
- v. Community empowerment and support;
- vi. Promote partnership and collaboration in public processes;
- vii. Enhance public awareness and understanding of government processes;
- viii. Reduce conflicts related to public or government decisions;
- ix. Enhance community ownership of public decisions; and
- x. Enhance access to information.

Since enactment of public participation Act, the County Government has benefited from the framework set in the act during public fora in Budgeting processes and project identification, it has also been able to spearhead citizen engagement in the execution of County mandate.

**c. Safeguards against unethical conduct and corruption.**

The County Government has implemented several measures to address unethical conduct and prevent the misuse of public resources. These include:

- Ad hoc Committees: Formed to evaluate the tendering process, as well as to inspect goods and projects.
- Internal Audits: Conducting quarterly risk assessments and providing recommendations for the County Executive's implementation.
- Ensuring adherence to procurement laws and financial regulations: Ensuring strict compliance with the guidelines set out in the Public procurement and disposal Act 2015, Public Finance Management Act 2012 and the attendant regulations.
- Scrutiny by County Assembly Committees: Providing a platform for County Assembly committees to review and oversee the operations and procedures of the County Executive.
- Staff Training: Offering regular training to ensure all employees uphold the required ethical standards in their duties.
- Public Service Code of Conduct: All County Executive employees are required to sign the code of conduct, which sets out the ethical standards expected of them.

**d. Risk management**

The County Government has established a comprehensive Risk Management Policy Framework. This framework classifies risks into categories such as Strategic, Financial, Leadership, Compliance, Hazards, Reputation, Operational, and External. Risks are evaluated using a 5x5 matrix and are ranked as High, Significant, Moderate, or Low, helping to identify necessary interventions. Identified risks are then integrated into the Risk-Based Annual Audit Plan. Once capacity gaps are addressed, the function will be transitioned to Management, allowing the Directorate to focus on providing assurance regarding risk management. Continuous capacity building for all process owners is conducted by the County Executive to ensure regular monitoring, updating, and maintenance of these risk registers.

Strategic risks are identified through planning documents like the County Integrated Development Plan and various Sectoral/Departmental Strategic Plans. These risks are reassessed during the annual planning cycle.

In addition, several sectoral and functional policies and manuals have been developed to enhance internal control systems. These documents are further supported by circulars issued by authorized accounting officers or public sector institutions. The development and review of policies and manuals are ongoing, with the County Executive Committee actively working to ensure that all necessary policies and manuals are in place.

The County Executive employs a combined assurance model, which involves a three-tier approach: management reviews, internal audits, and external audits. The County Internal Audit Committee evaluates the findings of these reviews, makes recommendations, and informs the County Executive about the effectiveness of the risk management processes and internal controls. In its reports on the effectiveness of risk management, the Committee also highlights any significant risks identified during the review period.

**Audit committee**

**Establishment**

For effective oversight role, the County Government has an operational 3rd Audit Committee in place that was appointed on 17th January 2025 after the expiry of the 2nd Audit committee and gazetted on 7th February 2025

**Operations of the Internal Audit committee**

During the financial year under review, the committee held four meetings to review the internal Audit Reports and approve the 2025/26 workplan.

The County has an Audit Committee charter that was approved through the County Executive Committee and signed by His Excellency the Governor on 26th February 2024.

The composition and the operations of the Audit Committee complies with the requirements of the Public Finance Management Act and its regulations.

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**Functions of the Audit Committee**

To fulfil its oversight responsibility, the committee receives reports from the internal audit section. The internal auditor is a member of the Committee and serves as the Secretary. The responsibilities and role of the Audit Committee broadly include:

- a) Oversight on the financial reporting process
- b) Monitoring Internal Controls
- c) Supervision of the Internal Audit Function
- d) Considering the reports of the Office of the Auditor General
- e) Oversighting Whistleblowing arrangements
- f) Monitoring Compliance to laws and regulations
- g) Other responsibilities as spelt out in the Audit Committee Charter

**Membership**

As at the Committee consisted of three (4) non-executive members and two executive members. The Committee is chaired by a Non-Executive Member. Summary of membership and attendance was as follows;

No.	Name	Category	No. of meetings attended
1.	Reuben Chirchir	Chairperson	4
2.	Dr. Eric Mibei	Member	4
3.	Rosa Bett	Exec. Member	4
4.	Peter Sang	Member	4
5.	Winy cherotich	Member	4
6.	Kirui Sammy	Secretary	4

**Compliance to laws and regulations**

The County Executive has adhered to timelines stipulated in PFM Act 2012 and PFM Regulations 2015. Quarterly and annual reporting requirement have been adequately complied with. The quarterly and annual financial statements have been submitted to the office of the Auditor General, Commission on Revenue Allocation, Controller of Budget and the County Assembly. Additionally, relevant planning and budget documents have been submitted to the County Assembly within the timelines stipulated by law.

#### **4. Foreword by CECM Finance and Economic Planning**

##### **Introduction**

Bomet County government was established by chapter 11 of the 2010 Constitution to decentralize governance and bring services closer to the people. Bomet county further derives its mandate from County Governments Act (No. 17 of 2012) which provides detailed structure and powers of county government, the county executive committees, public service boards, and decentralized units. The act also emphasizes performance management, citizen participation, and service delivery standards.

The constitution in fourth schedule further gives the functions of the county government which include;

##### **Service Delivery**

- Health services (e.g., county hospitals, clinics)
- Agriculture (crop and animal husbandry, fisheries)
- Early childhood education and village polytechnics
- County transport (roads, street lighting, traffic management)
- Trade development and regulation (markets, licensing)
- Water and sanitation services
- Cultural activities, public entertainment, and amenities

##### **Local Legislation and Policy**

- Enacting laws and policies relevant to the county
- Managing natural resources within the county
- Planning and development control

##### **Revenue Collection and Budgeting**

- Collecting local taxes, fees, and charges
- Preparing and implementing county budgets
- Managing county public finances transparently

##### **Public Participation and Governance**

- Promoting citizen involvement in decision-making
- Ensuring accountability and transparency
- Managing county public service and employment

### **Overview of the FY 2024/25 Budget**

The County total approved budget for FY 2024/25 was Kshs. 8.85 Billion for development and recurrent programs. To finance the budget, the County executive budgeted for Kshs 6.5 Billion as transfers from county revenue Fund, cash balance of Kshs. 885 Million from FY 2023/24 and Kshs. 1.21 Billion conditional grants, which consists of Kshs. 163.6 Million Road Maintenance Fuel Levy (KRB) and Ksh. 0.95 million from Conditional Allocation for Libraries, Kshs. 1.048 Billion from Conditional allocations to County Governments from Loans and Grants from Development Partners which consists of: Primary Healthcare in Devolved Context Ksh.8.4 Million, KDSP (Level 1 ) Kshs.37.5 Million, KDSP (Level 1 Grant) B/F-Recurrent Ksh 3.3 Million, WASH - Health & Water-DIG DEEP Ksh 80 Million, Kenya Water, Sanitation and Hygiene (K WASH) Program Kshs.197.9 Million, Nutritional International Ksh 15 Million ,HSSF Danida Ksh.20.05 Million, Fertiliser Subsidy Program Ksh 131.6 Million, Agriculture Sector Development Support Programme (ASDSP) Ksh 1.7 Million, Livestock Value chain support project – GRANTS Ksh 57.2 Million, IDA World Bank-Value Chain NAVCDP Ksh 151.5 Million.

### **Strategic development objectives**

The County’s 2023-2027 CIDP has identified a number of key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor’s Manifesto, the National Government’s “BETA”, SDGs and the MTP IV.

The strategic objectives are a synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development Strategic objectives of the Bomet County’s 2023-2027 CIDP are to:

- Development of policies that prioritize economic opportunities to reduce poverty across the County
- Enhance access to water for domestic use and for irrigation
- Proper management of the County natural resources
- Improve road network across the County by grading and murraming at least 25kms of roads per ward annually
- Comprehensive town and urban plans that ensure cleanliness and efficient provision of services to the public
- Enhance access to electricity and ensure that every part of Bomet County is connected to power
- Develop a strong health system with improved maternal and child care services and enhanced drugs storage and distribution
- Establishment of well-equipped modern learning ECD centres in every public primary school and creating an education fund to cater for unprivileged students in secondary schools as well as a revolving fund for students in tertiary institutions

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- Empowerment of youths, women and persons with disabilities
  - Enhance public participation to strengthen good governance, accountability and inclusivity.
- Some of the steps that the County has taken towards improving its revenue collections include:

- Automation of all revenue streams
- Strict enforcement of Finance Act and revenue administration Act 2025
- Capacity building of revenue officers
- Timely enactment of Finance Act
- Increasing the tax base through mapping of revenue streams and benchmarking
- Updating and implementation of valuation roll

**Value for money and achievement**

The implementation of most county projects and programmes in various department during the financial year, was successful due to close supervision since project committees were able to liaise with the department responsible for the proper monitoring and evaluation. The county was also able to access all releases of funds by the close of the financial year.

We have further budgeted for completion of ongoing projects in the coming financial year so as to ensure that we achieve value for money on those projects.

**Implementation Challenges**

**Risks to Revenue Collection and Budget Implementation Disasters:**

**Cash flow Fluctuations and Unpredictability:**

Internal revenue flow was unpredictable due to fluctuations on a month-to-month basis. Same applies to equitable share from the national government. The release of the equitable share from the national government has not been regular especially in the first six months of the financial year and budgeting as well as planning for the funds becomes cumbersome thus leading to delays in commencement and completion of projects.

**Inflation Rates:**

High Inflation rates destabilized at some points in long term projects thus inflating the cost of the projects. This was more pronounced for projects and programmes that rolled over for more than one financial year.

**County Flagship projects**

Bomet County Government has implemented several flagship projects. Some projects have been completed while others are in the final stages of completion. Here are some notable ones:

**Infrastructure Development:**

The county has completed 447 ECD Classrooms and Pit Latrines: Multiple projects across various sub-counties were completed in the financial year, including Tuiyobei, Chepkeswaet, Tilangok, Kabema Central, Kamoyo, Berea, Sinendet, and New Chebaibai among others. These projects aim to improve early childhood education infrastructure.



**Fig. 1 Completed ECD classrooms**

**Healthcare:**

1. Dr. Joyce Laboso Mother & Child Wellness Centre: A significant healthcare project focused on maternal and child health.



**Fig 2. Completed mother and Child Wellness Centre**

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2. Construction of dispensaries and Health Centres. The county has constructed various county health centres and dispensaries over the years.



Fig 3. Cheptingting Dispensary in Konoin

**Water and Sanitation:**

Chebangang water Project: A project aimed at improving water supply in the county, with the government partnering with the Kenya red cross under Bomet Intergraded Development Plan (BIDP) for its implementation.

**Agriculture, Cooperatives and Value Addition:**

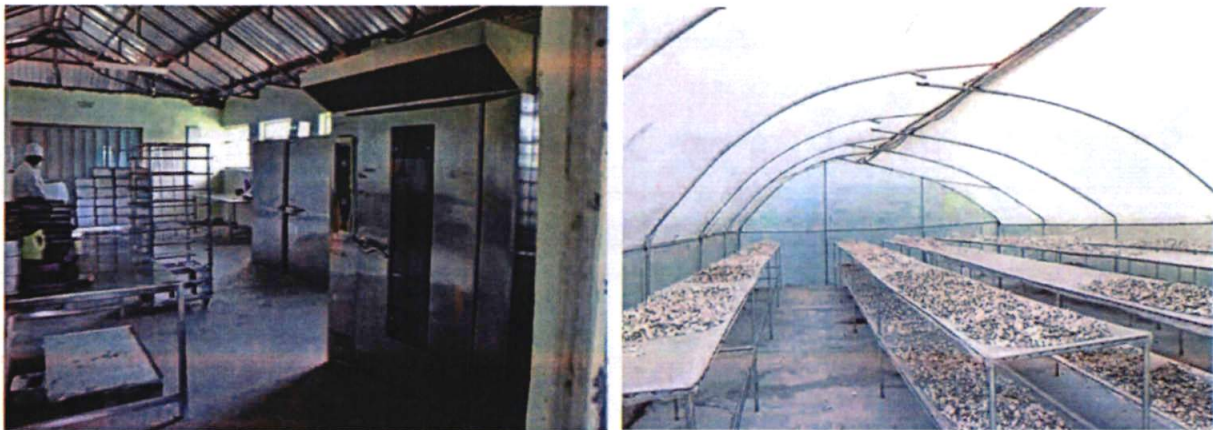




Fig 4. Lelaitich Sweet Potato processing Plant

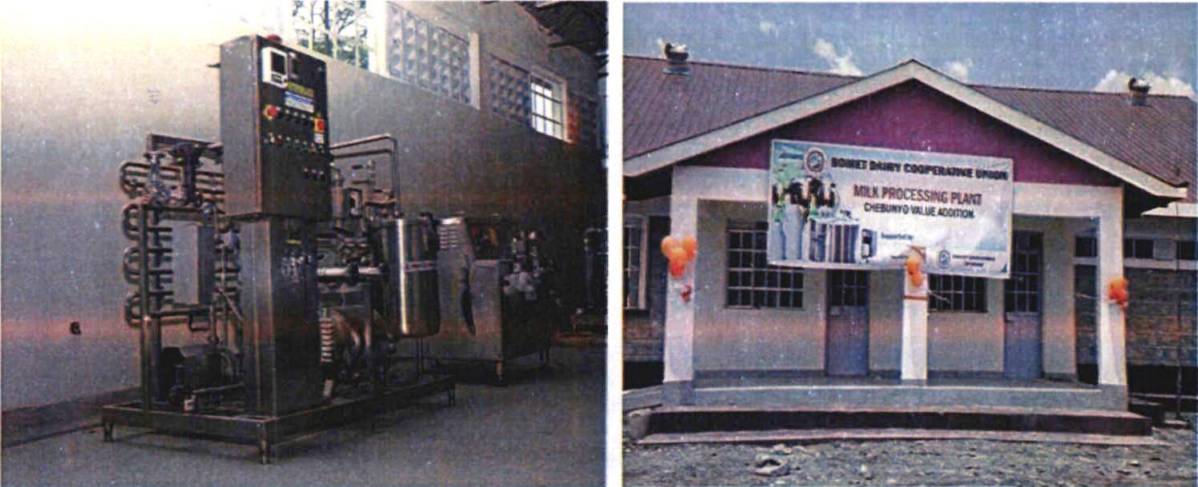


Fig 5 Chebunyo Milk Processing Plant



Fig 6. Value addition pack house at Youth Farmers Ongoing construction of Avocado Value Addition Plant

**Youth Empowerment:**

Inaugural Bomet Youth Conference: An initiative to empower and engage young people in the county, marked by the signing of a Memorandum of Understanding. The county also constructed a high-altitude youth training camp at Tegat.



Fig 7 Tegat high altitude athletics training facility

**Roads projects:**

The county constructed various roads in the financial year in all the wards. The completion for notable bridges which had been budgeted in perennial budget circles which include Mengichik in Bomet East Sub-county and Muriasi bridges in Konoin Subcounty enhanced connection of roads which were initially impassable.



Fig 8 Mingichik Bridge



Fig 9. Muriasi Bridge

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**Future outlook**

Bomet County Government's future outlook appears promising, driven by several key initiatives and investments. Some potential areas of growth and development which the county is focusing on includes:

**Environmental Conservation:** Bomet County has made significant strides in environmental conservation, aiming to achieve 15 billion trees by 2032. The county has allocated resources to support forest restoration, empowered local communities through initiatives like beekeeping, and strengthened Community Forest Associations. This effort has resulted in Bomet achieving 26.78% tree cover and planting over 13 million trees annually.

**Agriculture and Investment Opportunities:** Agriculture is the mainstay of Bomet County, with tea farming and dairy production leading the sector. - The county offers investment opportunities in:

**Agriculture:** Food crops like maize, beans, Irish potatoes, and pineapples are grown for subsistence and sale.

**Hospitality:** The county's proximity to the Maasai Mara Game Reserve makes it an attractive destination for tourists.

**ICT:** With a youthful population, ICT-related colleges and services are in demand.

**Infrastructure Development:** The county government has prioritized improving road infrastructure, enhancing accessibility, and attracting new investments.

**Economic Growth:** Bomet County's economy is expected to grow, driven by its large labour force, strategic location, and government initiatives to support trade and commerce.

**Youth Empowerment:** The county government has initiated programs like the Bomet Youth Conference, aiming to empower young people and unlock their potential.

Overall, Bomet County's future outlook is bright, with a focus on sustainable development, environmental conservation, and economic growth.



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Hon Rosa Chepngetich Bett

**CECM Finance, Economic Planning and ICT**

**County Government of Bomet**

## 5. Statement of Performance against Predetermined Objectives

### Introduction

The County Integrated Development Plan (CIDP) 2023–2027, the third-generation development plan, is the foundation upon which the county continues to shape its development trajectory. It is the people’s plan—crafted through broad consultations, reflecting collective aspirations, and serving as the compass for all county programs and investments. County Annual development plan which is a sub-set of a CIDP is a key instrument used to operationalize the mother plan.

Some of the key metrics met include;

- a) **Infrastructure & Transport:** 80km of rural access roads were opened and 79Km of key county roads were maintained. The county acquired and operationalized County-owned road machinery. Construction of key motorized and foot bridges.
- b) **Health Services:** Construction of four new dispensaries and upgrading of two health facilities, recruitment of 16 medical specialists and 105 nurses to address shortage of healthcare staff, improved supply of essential drugs, and expansion of maternal and child health programs.
- c) **Agriculture & Cooperatives:** Distribution of subsidized farm inputs to over 10,000 farmers, enhanced livestock support services, and strengthening of cooperative societies for value addition and market access.
- d) **Education & Youth:** Expansion of ECD facilities through construction of 73 new ECDE centres, provision of bursary and scholarship programs to over 15,000 learners, youth empowerment initiatives, and investment in vocational training centres.
- e) **Water & Environment:** Increased access to clean water through drilling of 7 more boreholes and expansion of gravity water schemes, ongoing afforestation initiatives, and strengthened climate adaptation projects. No. of household accessing piped water were expanded to over 1,700
- f) **Digitization, Governance & Public Administration:** Improved automation of county revenue systems, enhanced citizen engagement in planning processes, and strengthened accountability structures.

### Challenges and Emerging Issues

Despite the progress made, several challenges have affected full realization of the planned objectives.

Some of the key impediments include;

- a) **Resource constraints:** Insufficient funding to meet the growing development demands.
- b) **Climate-related shocks:** Prolonged droughts, erratic rainfall, and flash floods affecting agriculture, water supply, and infrastructure.
- c) **Economic shocks:** Rising cost of living, inflationary pressures, and slowed growth in local revenue collection.
- d) **Social challenges:** High youth unemployment, poverty, and rising demand for social protection services.
- e) Delayed disbursements from National Treasury

### **Strategic Development Objectives**

The County's third generation (2023-27) CIDP has identified several key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs, agenda 63 and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the 2023-2027 Bomet County's CIDP are to:

#### **1. Food Security & Agricultural Transformation**

- Enhance productivity through irrigation, climate-smart farming, mechanization, and value addition.
- Strengthen cooperatives and link farmers to markets.

#### **2. Universal and Quality Healthcare**

- Expand access to healthcare facilities and specialized services.
- Strengthen **RMNCAH** (Reproductive, Maternal, Newborn, Child & Adolescent Health).
- Improve community health and health financing.

#### **3. Quality Education, Training & Skills Development**

- Expand and equip ECDE centers.
- Strengthen vocational training and technical institutions.
- Provide bursaries and scholarships for equity.

#### **4. Youth, Women & Vulnerable Group Empowerment**

- Create jobs through entrepreneurship, innovation hubs, and skills development.
- Mainstream gender and inclusion in all development programs.

#### **5. Infrastructure & Housing Development**

- Upgrade and maintain county roads.
- Expand rural electrification and ICT connectivity.
- Support affordable housing and urban development (Bomet & Sotik municipalities).

#### **6. Water, Sanitation & Environmental Management**

- Expand water supply and rural schemes.
- Promote irrigation, solid waste management, and climate resilience.
- Promote renewable/green energy initiatives.

#### **7. Trade, Tourism & Industrial Growth**

- Support MSMEs and cooperatives.

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- Develop markets, industrial parks, and promote agro-processing.
- Tap into eco-tourism and cultural tourism.

**8. Good Governance & Public Service Delivery**

- Strengthen public participation and civic education.
- Enhance financial accountability, transparency, and use of ICT in governance.
- Improve human resource capacity and service delivery efficiency.

Below we present the progress made in attaining the objectives of the County Government of Bomet CIDP (2023-27).

S/No	Strategic Objective (High-Level)	Targeted Outcome	Performance / Progress Since Inception of 2023-27 CIDP	Remarks (Reasons for Underperformance / Over performance)
1	Enhance food security and promote commercial agriculture for transformation	Increased agricultural productivity and farmer incomes	Dairy and tea production increased, fertilizer subsidy program implemented, small irrigation schemes started	Irrigation uptake low due to cost; dairy sector performing above target
2	Improve access to quality and affordable healthcare services	Reduced disease burden, better maternal & child health	New maternity wings completed, 121 health staff recruited, NHIF coverage expanded	Drug stock-outs and equipment gaps slowed delivery; strong gains in RMNCAH
3	Improve access to quality education, training and skills development	Higher literacy, skilled youth, Expand ECDE access	Over 73 ECDE classrooms built, bursary and scholarships scaled up to cover over 15,000 learners, TVET enrollment rising	Limited ECDE feeding program funding; bursaries widely impactful
4	Empower youth, women and vulnerable groups	Improved inclusion, job creation, reduced poverty	Youth trained in agribusiness and ICT, women accessing credit facilities, PWD programs initiated	Low fund uptake due to awareness gaps; agribusiness projects succeeding
5	Provide quality physical infrastructure in the County	Improved road network, housing, energy and ICT connectivity	160 km of new and existing roads were opened and rehabilitated, solar street lighting installed, ICT hubs established. Supported construction of affordable housing.	Road works slowed by delayed national disbursements; ICT progress boosted by partnerships
6	Increase access to clean water,	Improved water coverage,	Seven Boreholes and pipelines expanded to	Climate change impacts water sufficiency; strong

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S/No	Strategic Objective (High-Level)	Targeted Outcome	Performance / Progress Since Inception of 2023-27 CIDP	Remarks (Reasons for Underperformance / Over performance)
	sanitation and a safe environment	climate resilience, sanitation access	cover over 1,700 households, tree planting and waste management projects running	community support for greening
7	Promote trade, tourism and industrialization	Revitalized markets, growth in MSMEs, tourism potential tapped	Modern markets built, cooperatives strengthened, tourism sites mapped	Tourism underperformed due to marketing gaps; MSME growth encouraging
8	Enhance good governance and public finance management	Transparent, accountable and citizen-centered governance	Automation of revenue collection, CBEF forums held, e-procurement rolled out	Public participation lower in remote wards; revenue collection reforms effective

**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2025**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement:

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Administration, Public Service, Devolution and Special Programmes	To improve service delivery	Improved service delivery	Administrative offices established	No of Office Administrative offices established	10	0	10	20	1	19	Limited resources
			Policies established	No. of policies developed	2	0	2	4	0	4	Lack of budget
			Citizen service charter developed	Citizen service Charter	1	0	1	2	1	1	

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	To reduce disaster prevalence, coordinate special programs and facilitate executive services	Proper Coordination of flagship projects and reduced disaster prevalence	Efficient and Effective	Recruitment of additional staff	200	67	133	400	247	153	
				Training and Development	3,700	250	3450	7400	500	6900	
				Performance Appraisal system	4100	3720	380	8000	7440	560	
				Modern firefighting equipment acquired	0	0	0	1	0	1	
	Civic Education and Public Education	Increased public awareness and engagement in decision making	Public and stakeholders sensitized on disaster response	Number of disaster drills conducted	2	0	2	12	8	4	
			Civic education conducted	Number of Civic education conducted	100	130	30	200	210	10	
			Public participation conducted	Number of public participations conducted	80	314	234	160	521	361	
			Conduct public barazas	No of public barazas held	1,500	1,506	6	2700	2510	190	
	Drug and Substance Control	Reduced incidence of drugs and substance abuse	Operations and surveillance conducted	Number of operations and surveillance conducted	600	956	356	1200	1646	446	
			Campaigns against drugs and substance abuse conducted	Number of campaigns conducted	200	5	195	400	21	379	
<b>Agriculture, Livestock, Fisheries and</b>	Crop production	To increase crop productivity	Climate smart agriculture promoted among farmers	Number of farmers adopting CSA	6,000	6200	200	11,500	10800	700	

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Cooperatives											
			Farmers provided with extension services	No of women farmers reached through extension	33,000	350,000	2,000	63,000	67,000	4,000	
				No of men farmers reached through extension	22,000	25,000	3,000	42,000	48,500	6,500	
				No of farmers provided with Agricultural mechanization services	12,000	150,000	3,000	23,000	18,500	4,500	
			Farmers provided with quality inputs (Linkages, e-subsidy, crop insurance, trainings, programs/projects support)	No. of farmers accessing quality inputs (Fertilizers, seed and agro-chemicals)	5,000	600,000	1,000	7,500	90,000	1,500	
			Farmers supported in crop pest and disease management	Number of farmers supported in crop pest and disease management	100,000	120,000	2,000	14,000	16,500	2,500	
			Households trained on Nutrition	Number of households trained on nutrition	11,000	150,000	4,000	11,000	15,000	4,000	
			Farmers trained and supports with farm inputs	No. of farmers trained and supports with farm inputs							
			Farmers doing value addition and participating in marketing of selected value chain	No. of farmers doing value addition and participating in marketing of selected value chain							

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Post Harvest Management	Reduced post-harvest losses	Post-harvest management technologies promoted	Number of farmers adopting post-harvest management technologies	500 0	625 0	125 0	70 00	11 75 0	475 0	
Livestock production	Increased livestock production	Farmers provided with subsidized AIs	No of farmers provided with AIs	31,2 30	0	31,2 30	60, 03 0	31, 23 0	28,8 00	
		Fodder crop and pasture put under irrigation	Hectares of fodder crop and pasture put under irrigation	10	5	5	15	15	0	
		Value chain common interest groups established	No of value chain common interest groups established	150	15	135	22 5	25	200	
Veterinary Services	Reduced prevalence of animal diseases	Animals vaccinated	Proportion of animas vaccinated against various diseases	261, 061	205, 50 0	218 616	50 96 37	23 54 60	274 177	
		Cattle dips built and renovated	No of cattle dips built/renovated	8	8	8	16	8	8	
			No of cattle dips supported with acaricides	45	69	45	90	69	21	
		Decrease incidence of zoonotic disease	No of slaughter house built/renovated	4	2	4	8	2	6	
		Farmers capacity build on disease prevention and control	No of farmers receiving extension services	67,0 00	0	560 00	12 30 00	0	123 000	
Policy Formulation, Coordination and Administration/Management	To Enhance Working Condition and Management of Institutions and Mechanism	Policies and strategies formulated	No. of policies and strategies formulated	1	1	0	2	2	0	

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			Capacity building and coordination conducted	No. of people trained and networked	600 0	600 0	0	11 00 0	12 00 0	100 0	
	Cooperatives Management and development	To improve cooperative development and governance	Cooperative ventures and innovations promoted	No of ventures and innovations promoted	30	30	0	60	35	25	
	Value addition and market access	To improve value addition and market access	Cooperatives registered and revived	No of cooperatives registered	40	30	10	10 0	40	60	
			Aggregation centres and business hubs established	No of Aggregation centers and business hubs established	10	10	0	15	10	5	
			Cooling and storage facilities established	No of Cooling and storage facilities established	7	3	4	17	7	10	
			Value addition cottage industries established	No of value addition cottage industries established	3	5	2	5	6	1	
<b>Economic Planning, Finance and ICT</b>	Public Financial Management	To improve financial Management	Formulated and operationalized financial, audit and procurement policies and Acts	Number of formulated and operationalized financial, audit and procurement policies and Acts	2	1	1	4	2	2	
	Audit Services		Technical staff trained	Number of finances, audit and procurement staff trained	100	100	0	20 0	17 0	30	
		Audit processes automated and accessed	Number of audit processes automated and accessed	5	0	5	6	0	6		
		Compliance with Public Procurement and Disposal Act and the Regulations	Full compliance with Public Procurement and Disposal	82%	82%	0	1.6 2	1.5 7	0.05		

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			Act and the Regulations							
		Compliance with identified reporting framework	Proportion of compliance with IPSAS	87%	87%	0	1.72	1.72	0	
Revenue Collection and Management	To increase own source revenues	Revenue streams expanded	No of new revenue streams	20	20	0	40	30	10	
	Policy Development	Revenue policies and Acts formulated and operationalized	Number of formulated and operationalized revenue administration policies and Acts	2	1	1	4	3	1	
		Staff trained on appropriate skillsets	No. of staff trained on appropriate skillsets to bridge the gaps of required ICT workforce	100	100	0	50	230	180	
		Offices with functional Local Area Network and Internet	No. of offices with functional Local Area Network and Internet connectivity	4	4	0	1	7	6	
To improve policy formulation, planning and implementation	Improved policy formulation, planning and implementation	Technical staff trained on Planning, budgeting and M&E	No of staff trained	29	73	44	51	86	35	
		CIDP reviewed	Reviewed CIDP in place (mid-term and end-term)	0	1	1	0	1	1	
		PBBs developed	No of PBBs developed	1	1	0	2	2	0	
		CFSP developed	No. of CFSPs developed	1	1	0	2	2	0	

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			Absorbed budget	Percentage of budget absorption	80	80	0	15 5	15 5	0	
			Compliance with budget timelines	Percentage of compliance with budget timelines	100	100	0	20 0	20 0	0	
			M&E reports prepared	No of C-APRs prepared	5	5	0	10	10	0	
<b>Roads, Public works and Transport</b>	To improve road accessibility and enhanced connectivity	Improved Road accessibility and enhanced connectivity	Rural roads upgrade  New access roads opened up	Km of rural roads upgraded and opened up	540	160	380	10 40	30 6	734	Delays in disbursement from KRB.
	To improve county transport and management	Improved County transport and management	Functional fleet management system	Operational fleet management system	0	1	1	1	2	1	
	To improve county transport and management	Improved County transport and management	Functional Service Bay	Complete Service Bay	1	1	0	1	1	0	
	To improve county transport and management	Improved County transport and management	Equipped County Mechanical Workshop	No. of equipment in the workshop	1	0	1	2	1	1	
	To improve county transport and management	Improved County transport and management	supervision vehicles acquired	No of supervision vehicles acquired	2	0	2	2	0	2	
	To improve county transport and management	Improved County transport and management	Road construction equipment to be acquired	No of equipment acquired	5 Graders	1	4	6	17	11	
	To improve county transport and management	Improved County transport and management	Sensitization of the public on road safety	No. of groups sensitized	5	1	4	10	1	9	

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Trade, Energy, Tourism and Investment	To promote the growth, development and promotion of trade	Improved business environment	MSMEs trained	Number of MSMEs trained	2000	100	1900	3500	100	3400
	To promote the growth, development and promotion of trade	Improved business environment	Businesses promoted	Annual trade awards event organized	1	0	1	2	0	2
	To promote the growth, development and promotion of trade	Improved business environment	Improved market/business infrastructure and environment	Number of market shed constructed/rehabilitated	5	1	4	8	4	4
	To promote the growth, development and promotion of trade	Improved business environment	Improved market/business infrastructure and environment	Shoe Shiner shades Constructed	25	1	24	50	1	49
	To promote the growth, development and promotion of trade	Improved business environment	Improved market/business infrastructure and environment	Boda Boda Shed constructed	25	1	24	75	10	65
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/households with access to modern energy sources	Increased access to electricity by households and public facilities	Number of transformers maximized through new rural connections	5	1	4	10	1	9
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/households with access to modern energy sources	Improved business environment	Number of floodlights installed	75	24	51	150	55	95
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/households with access to	Improved business environment	Number of floodlights installed	25	21	4	50	45	5

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	modern energy sources									
To develop and promote tourism activities	Enhanced tourism activities	Eco-Tourism Facilities established	No of sites developed	6	0	6	11	1	10	
To develop and promote tourism activities	Enhanced tourism activities	Sports Tourism Events Organized	Number of Sports events organized	3	1	2	6	1	5	
To develop and promote tourism activities	Enhanced tourism activities	Tourism marketing strategies developed	Number of Tourism marketing strategies developed	3	1	2	5	1	4	
To promote growth and development of industrial activities	A vibrant industrial sector	Developed industrial infrastructure	Number of jua kali sheds constructed	10	0	10	15	0	15	
To promote growth and development of industrial activities	A vibrant industrial sector	Enhanced industrial activities	Number of jua kali associations supported	4	1	3	7	1	6	
To promote investment opportunities in the county	Increased investment opportunities in the county	Investment opportunities developed and promoted	Investment handbook developed	1	0	1	2	1	1	
To promote investment opportunities in the county	Increased investment opportunities in the county	Investment events organized	No. of investment events organized	1	0	1	2	10	8	
To promote investment opportunities in the county	Increased investment opportunities in the county	Investment events organized	Investment Strategy	1	0	1	1	0	1	

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	Provide specific guidelines in implementation of strategies to achieve the sector's mission	Enabling environment for effective service delivery	Investment events organized	No. of investment events organized	1	0	1	2	10	8	
	Provide specific guidelines in implementation of strategies to achieve the sector's mission	Enabling environment for effective service delivery	Investment events organized	Investment Strategy	1	0	1	1	0	1	
<b>Water, Environment and natural resources</b>	To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	Households accessing piped water	No of households accessing piped water	1000	1050	50	2000	1450	550	
	To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	Boreholes drilled	No of boreholes drilled	5	7	2	10	7	3	
	To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	Solar systems installed	No of solar systems installed	3	1	2	6	1	5	

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To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	Springs protected	No of springs protected	30	18	12	60	18	42	
To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	Water pans desilted	No of water pans desilted	26	20	6	52	37	15	
To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	Plastic tanks distributed	No of plastic tanks distributed	60	0	60	120	45	75	
To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	Arable land irrigated	No of hectares under irrigation	30	10	20	50	10	40	
Objective: To improve access to sanitation services	Improved access to sanitation services	Sewer lines constructed	No of households connected to sewer lines	200	4	196	400	36	366	
Objective: To improve access to sanitation services	Improved access to sanitation services	Onsite treatment facilities developed	No. of onsite treatment facilities	1	0	1	2	0	2	Lack of funds

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To improve environmental management and conservation	Improved environmental management and conservation	Public educated on environmental issues conducted	No. of public barazas held on environmental and climate change issues	100	130	30	150	180	30	Partner support enabled additional barazas
To improve environmental management and conservation	Improved environmental management and conservation	Participatory climate change risk assessment and vulnerability done	No of climate change risks and vulnerabilities assessed	1	0	1	2	1	1	one mitigation risk was carried out in year one
To improve environmental management and conservation	Improved environmental management and conservation	Climate Change Action Plan	No of climate change Action Plans	1	0	1	2	1	1	
To improve environmental management and conservation	Improved environmental management and conservation		No of tree planted and tree nurseries established	1,200,000,0	58,000				742,000	
To improve environmental management and conservation	Improved environmental management and conservation		No of schools and public institutions greened	600	60	540	900	90	810	
To improve environmental management and conservation	Improved environmental management and conservation	Rehabilitation and protection of degraded rivers, springs, water pans and footbridges	No. of springs, rivers, water pan and foot bridges Rehabilitated and protected	40	13	27	65	13	52	
To improve environmental management and conservation	Improved environmental management and conservation	Gazetted environment committees	Established and gazetted environment committees	2	0	2	8	5	3	

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	To improve environmental management and conservation	Improved environmental management and conservation	Environmental Action Plans	No of Environmental Action Plans	5	0	5	6	0	6	Lack of budgetary allocation
	To improve environmental management and conservation	Improved environmental management and conservation	Climate Services Information System (CSIS)	Established Climate Services Information System (CSIS)	1	0	1	2	0	2	Lack of budgetary allocation
	To improve environmental management and conservation	Improved environmental management and conservation	Protected acreage under tree cover	No of acreages under tree cover protected	8,900	0	8900	8900	0	8900	
	To improve environmental management and conservation	Improved environmental management and conservation	Gabions built to minimize soil erosion	% Increase of land productivity	10	0	10	12	2	10	
	To improve environmental management and conservation	Improved environmental management and conservation	Litter bins installed	No of installed litter bins in urban settings	50	0	50	70	20	50	
	To improve environmental management and conservation	Improved environmental management and conservation	Protected riparian area	% of riparian areas protected and conserved	2	4.3	2.3	5	4.3	0.7	
<b>Education, Vocational Training, Youth and Sports</b>	To improve access to quality vocational training and skills training in VTCs	Improved access to quality vocational and skills training in VTCs	Number of workshops classroom constructed	Workshops/classroom constructed	15	5	10	30	8	22	
	To develop and update relevant policies and plans	Efficient service delivery	Number of scholarship beneficiaries	scholarship beneficiaries	17875	17875	17875	17875	17875	17875	

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	To Improve access to Quality ECDE	Improved access to Quality ECDE	Number of ECDE Centres equipped and furnished	ECDE Centres furnished	275	100	175	425	220	205	
	To empower and enhance talents among the youths	Empowered and enhanced talent among youths.	Stadia and playing fields constructed	Infra-structure developed	3	3	0	5	4	1	
<b>Gender, Culture and Social Services</b>	To empower and enhance talents among the youths	Empowered and enhanced talent among youths.	Stadia and playing fields constructed	Number of playing fields constructed	3	3	0	5	4	1	
	To Carry out effective gender mainstreaming and impart relevant skills to men and women	Gender mainstreaming, Self-reliance among women and men	Men and women trained on entrepreneurship skills	No of women and men trained.	600	1,200	600	1200	1,400	200	
	To improve welfare of Children and vulnerable groups	Improved livelihoods amongst children and disadvantage group	Mapping and digitalization of PWDs	PWDs Mapped and digitalized	4000	1500	2500	7000	4500	2500	
<b>Health Services</b>	To improve access to quality healthcare	Improved Access to healthcare services	Health policies developed	No. of Bills/Policies developed	2	3	1	3	5	2	
<b>Lands, Housing and Urban Planning</b>	To ensure effective administration and management of public land	Improved administration and Management of Public land	Increased land bank	Number of lands acquired	25 parcels	1 parcel	24 parcels	175 parcels	66.8 parcels	108.2 parcels	
	To improve land use planning and management	Improved land use planning and management	Local physical Development Plans for market centers prepared	Number of Physical Plans prepared and approved	3	0	3	5	0	5	

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	To build and improve urban infrastructure and utilities	Improved urban infrastructure and utilities	Urban access roads constructed and maintained	Number of Kilometers of roads constructed/maintained	5	5	0	10	8	2	
	To improve housing development	Improved access to housing	Affordable houses constructed	Number of Affordable houses constructed	250	0	250	650	220	430	

## **6. Environmental and Sustainability Reporting**

Bomet County exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, putting the county residents first, delivering relevant services, and improving the lives of Bomet residents which is founded on pillars highlighted below:

### **a) Sustainability strategy and profile**

All County programmes are guided by a five-year County Integrated Development Plan (CIDP), in accordance with the Public Finance Management Act of 2012. This ensures that only initiatives outlined in the CIDP receive funding, promoting efficient use of resources in delivering public services.

However, political transitions have occasionally shifted priorities and reallocated resources, which can disrupt service delivery and affect the continuity of planned programmes.

### **b) Environmental performance**

Bomet County Government's sustainability strategy focuses on environmental conservation, economic growth, and social development. Here are some key aspects:

**Tree Planting:** Bomet County aims to achieve 15 billion trees by 2032, with a current achievement of 26.78% tree cover and over 13 million trees planted annually.

**Forest Restoration:** The county is restoring degraded landscapes, rehabilitating Chepalungu Forest, and implementing measures to prevent encroachment.

**Green Zones Development Programme:** Strengthening community resilience through sustainable land use practices.

### **c) Employee welfare**

The county operates under a structured policy framework that governs recruitment and promotions. The County Public Service Board actively promotes ethnic diversity and mandates that no less than one-third of recruits represent either gender. Affirmative action measures are in place to support vulnerable groups, including women and persons with disabilities, ensuring equitable and fair distribution of opportunities and resources. Employees are encouraged to pursue professional development through further education and regular training programs facilitated by the County Government. Performance appraisals and career advancements are merit-based, in accordance with the standards set by the Public Service Commission of Kenya.

County has complied with the Occupational Safety and Health Act, 2007 in revising a written statement of general policy with respect to the safety and health at work of his employees and other arrangements for the time being in force for carrying out the policy.

**d) Market place practices-**

The County government make its effort to:

- a) **Responsible competition practice:** This has been well articulated in the County Vision, where distribution of resource is done based on the number of Wards in the County. During the tendering and awarding process, it is always done in line with Public Procurement and Asset Disposal *Act*, 2015.
- b) **Responsible Supply chain and supplier relations:** The County maintains good business practices, treats its own suppliers responsibly by honoring contracts and respecting payment practices on time. This is done with no discrimination when it comes to payment Responsible marketing and advertisement- The County comply with ethical marketing practices. This has been done when new varieties of product are introducing to the market for the resident to subscribe
- c) **Stewardship of goods and services** County has a mechanism in place to ensure that it safeguard consumer rights and interests. Public participation platform enables citizens' endorsement of any product as well as evaluating the taste and preference of the product and thus provide feedback on the product's relevancy
- d) **Community Engagements-**The county government has been bringing on board all stakeholders in policy development, budgeting and implementation through public participation. This has solved governance challenges such as uncoordinated public participation and stakeholder engagement, inequitable distribution of public resources, unfairness in recruitment and promotions and misappropriation of public funds

**Bomet County Executive  
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**7. Management Discussion and Analysis**

**Financial performance**

**Revenue Performance**

The county executive received Kshs. 6.9 Billion (94 percent) from County Revenue fund for development, recurrent and special purpose accounts. The county executive also had cash balance of Kshs. 885.5 Million from FY 2023/24 in special purpose accounts.

The revenue receipts realized from CRF and the purpose is as a shown in the table;

Nature of Transfer	Total transfers for year ended Jun-25
	Kshs
Recurrent	5,315,262,357
Development	1,439,211,311
Special purpose transfers	145,539,205
<b>Total</b>	<b>6,900,012,873</b>

**Borrowing by the County**

The County Government did not borrow from a financial institution as of 30<sup>th</sup> June 2025.

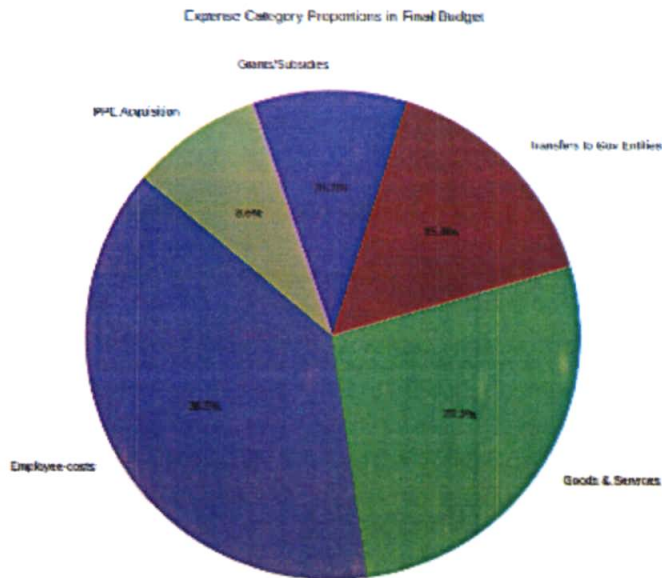
**Expenditure performance**

**1. Recurrent Expenditure**

- **Employee Costs:** The expenditure indicates that Kshs.3.5 billion was spent compensation of employees.
- **The use Goods & Services:** The county executive managed to spent 1.1 billion and achieving 58% utilization.
- **Transfers to other government entities:** The county transfer a total of Ksh 350 million to other government entities.

**2. Development Expenditure**

On acquisition of PPE the county Executive had budgeted for KES 760 million and the actual payments was KES 577.8 million giving 76% utilization. The difference from the total acquisition budget in the year is majorly on late disbursements and other factors beyond the management's control that affected overall project implementation. The chart below indicates the cash expenditure performance by the end of the financial year.



### Key County programs and Investments

Bomet County has implemented various programs and investment decisions to promote economic growth and development. Here are some key initiatives:

- i. Support for Small and Medium-sized Enterprises (SMEs): The county has been supporting small groups and business across the county. Several projects which have been initiated and completed such as market shades, stalls and shoe shiner shades indicates the county's focus on promoting entrepreneurship and improving the business environment.
- ii. Financial Literacy and Youth Entrepreneurship: There are ongoing efforts by the county executive on the effects of financial literacy on sustainable entrepreneurship among youths in Bomet County. This is indicated by holding annual conferences for youths in Bomet county by H.E Governor Prof Hillary Barchok. This program has been promoting financial literacy and entrepreneurship skills among young people.
- iii. Agricultural Development: Given the county's focus on agribusinesses, investments in agricultural development, such as farm equipment, irrigation systems, and extension services.
- iv. Infrastructure Development: Investments in roads, water projects, markets, and other infrastructure supports the growth of SMEs and improve access to services

**Bomet County Executive  
Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.**

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**Compliance to statutory requirements**

Bomet County Government complies with various statutory requirements, including:

- a) Constitutional Compliance to Chapter Six of the 2010 Kenyan Constitution through encouraging staff to comply in all county processes.
- b) Public Service Board Regulations: Following guidelines for recruitment, appointment, and management of public servants.
- c) Labour Laws: Compliance with employment and labour relations statutes, including collective bargaining agreements and labour dispute resolution.
- d) Financial Regulations: Managing public finances according to established regulations and procedures.

**Material arrears in statutory and other financial obligations**

Apart from the pending payables disclosed in the financial statement, the county government did not have any other material arrears in statutory and financial obligations in the financial year.

**Major risks facing the county government**

The county executive faces a number of risks which include;

- Late disbursements of revenue from the national government.
- Political interference may affect operations of the county government functions
- Staff brain drain through staff turnover especially during regime changes
- Inadequate resources to meet the county objectives and expectations

## **8. Statement of Management Responsibilities**

Section 164 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 County Executive in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. 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 Executive;
- (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 Executive;
- (v) Selecting and applying appropriate accounting policies; and
- (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on IPSAS Accrual 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 Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Executive'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 Executive'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.

**Bomet County Executive**  
**Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.**

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**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 28/08 2025.

Signature.....

**Name Hon Rosa Chepngetich Bett**

**County Executive Committee Member – Finance and Economic Planning**

# 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 EXECUTIVE OF BOMET FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS financial statements of County Executive of Bomet set out on pages 1 to 51, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of

changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Bomet as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Unsupported Opening Balances**

The statement of financial position reflects opening total assets and liabilities amounting to Kshs.711,676,227 and Kshs.1,048,759,382 respectively, resulting in negative net assets balance of Kshs.337,083,155. However, these balances were not supported by transition Project Co-ordination Committee report.

In the circumstances, the accuracy and completeness of the opening assets and liabilities totalling Kshs.711,676,227 and Kshs.1,048,759,382 respectively could not be confirmed.

#### **2. Inaccuracy of Employee Costs**

The statement of financial performance and as disclosed in Note 7 to the financial statements reflects employee costs amounting to Kshs.3,500,681,042. However, review of the payroll revealed employee costs totalling Kshs.3,515,184,562 resulting in an unexplained variance of Kshs.14,503,520. Monthly payroll reconciliations against payroll by-products to validate the amounts and number of staff paid were not carried out in the Human Resource Information System.

In the circumstances, the accuracy and completeness of the employee costs amounting to Kshs.3,500,681,042 could not be confirmed.

#### **3. Inaccuracy of Transfers to Other Government Entities**

The statement of financial performance reflects transfers to other government entities amounting to Kshs.350,587,012. The amount includes transfers to Bomet County Bursary Fund totaling Kshs.52,500,000 as disclosed in Note 9 to the financial statements. However, the amount differs with transfers from the County Government amounting to Kshs.65,000,000 reflected in the Bursary Fund's financial statements resulting in unreconciled variance of Kshs.12,500,000.

Further, transfers to other government entities amounting to Kshs.350,587,012 includes transfers to non-reporting health facilities totalling Kshs.105,308,230 as disclosed in Note 9 to the financial statements. However, review of records revealed that Kshs.62,937,000 was transferred resulting to unexplained variance of Kshs.42,371,230. Further, expenditure returns in support of the transfers were not provided for audit.

In the circumstances, the accuracy and completeness of transfers to other government entities amounting to Kshs.157,808,230 could not be confirmed.

#### **4. Inaccuracy of Receivables from Non-Exchange Transactions**

The statement of financial position and as disclosed in Note 13 to the financial statements reflects receivables from non-exchange transactions totalling Kshs.691,369,912 in respect of exchequer transfers that had not been transferred from the County Revenue Fund. However, the balance differs with the recomputed receivables totalling Kshs.1,425,916,613 comprising of budget utilization difference for transfers from CRF and other income (conditional grants through CRF) amounting to Kshs.212,698,333 and Kshs.1,213,218,280 respectively as disclosed in the statement of comparison of budget and actual amounts resulting in unreconciled variance of Kshs.734,546,701.

In the circumstances, the accuracy and completeness of the receivables from non-exchange transactions totalling Kshs.691,369,912 could not be confirmed.

#### **5. Inaccuracy of Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment totalling Kshs.1,752,249,599 comprising of additions during the year amounting to Kshs.1,910,135,401 as disclosed in Note 15 to the financial statements. However, Appendix VI to the financial statements on summary of fixed assets register reflects additions during the year amounting to Kshs.1,274,832,363, resulting in an unexplained variance of Kshs.635,303,038.

In the circumstance, the accuracy and completeness of property, plant and equipment totalling Kshs.1,752,249,599 could not be confirmed.

#### **6. Inadequate Disclosure of Trade and Other Payables**

The statement of financial position reflects trade and other payables totalling Kshs.1,538,084,971. The amount includes trade payables totalling Kshs.1,196,952,551 as disclosed in Note 16 to the financial statements. However, the ageing analysis of the payables was not provided or disclosed in the financial statements, contrary to the requirements of the prescribed financial reporting template.

In the circumstances, the presentation of the trade and other payables totalling Kshs.1,196,952,551 have not been prepared as per the template prescribed by the Public Sector Accounting Standards Board (PSASB).

## **7. Inaccuracy of Net Assets**

The statement of financial position reflects net assets totalling Kshs.1,103,084,011. However, the amount differs with the total net assets amounting to Kshs.629,295,224 reflected in the statement of changes in net assets resulting in an unexplained variance of Kshs.473,788,787.

Further, the statement of changes in net assets reflects negative adjustments to recognize assets and liabilities amounting to Kshs.463,551,326. However, the schedule of assets and liabilities in support of the adjustments was not provided for audit.

In the circumstances, the accuracy and completeness of the net assets balance of Kshs.1,103,084,011 could not be confirmed.

## **8. Inaccuracies in the Statement of Cash Flows**

The statement of cash flows reflects cash and cash equivalents at end of the year amounting to Kshs.202,659,081. However, the amount differs with the re-computed cash and cash equivalents amount of Kshs.509,543,684 resulting in an unexplained variance of Kshs.306,884,603. The recomputed amount also differs with cash and cash equivalents totalling Kshs.202,659,081 as reflected in the statement of financial position.

Further, Note 18 to the financial statements reflects increase in receivables amounting to Kshs.585,400,947 . However, the increase in receivables differ with the recomputed amounts of Kshs.133,135,987 resulting in unexplained variance of Kshs.452,264,960 . Similarly, the increase in payables amount of Kshs.78,622,620 differs with the recomputed increase of Kshs.494,435,199 resulting in unexplained variances of Kshs.415,812,579. The increase in payables has also been erroneously deducted from the surplus for the year.

In the circumstances, the accuracy and completeness of statement of cash flows and cash and cash equivalents totalling Kshs.202,659,081 could not be confirmed.

## **9. Inaccuracies in the Statement of Comparison of Budget and Actual Amounts**

The statement of comparison of budget and actual amounts reflects final budget amounting to Kshs.3,610,032,465 and Kshs.2,206,016,273 in respect of employee costs and use of goods and services expenditure respectively. However, the final budget amounts differ with the recomputed budgets totalling Kshs.3,407,735,641 and Kshs.2,408,313,094, resulting in unexplained respective variances of Kshs.202,296,824 and Kshs.202,296,821 .

Further, the statement reflects negative total expenses adjustments amounting to Kshs.169,639,114. However, the amount differs with recomputed adjustments totalling Kshs.122,181,920, resulting in an unexplained variance of Kshs.291,821,034.

In the circumstances the accuracy and completeness of the amounts reflected in the statement of comparison of budget and actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Bomet Management in accordance with ISSAI 130 on the 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 qualified opinion.

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis amounting to Kshs.8,853,029,233 and Kshs.6,314,611,926 respectively resulting in under-funding of Kshs.2,538,417,307 or twenty-nine percent (29%) of the budget. Similarly, the County Executive spent Kshs.5,958,510,543 against actual receipts of Kshs.6,314,611,926 resulting in under-utilization of Kshs.356,101,383 of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the residents of Bomet County.

My opinion is not modified in respect of this matter

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the audit report of the previous year, thirty-two (32) issues were raised under the Report on Financial Statements, Emphasis of Matter, Other Matter, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance as shown in **Appendix I**. However, Management had not resolved the issues or given any explanations for failure to implement the recommendations.

### **Other Information**

Management is responsible for the Other Information set out on page iii to liii which comprise of Key County Executive Information and Management, the Governance Statement, Foreword by County Executive Committee Member Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis, and Statement of

Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Non-Compliance with Guidelines on Transition from Cash to Accrual Accounting**

Review of the transition from Cash to Accrual Accounting process revealed that the County Steering Committee to oversee the planning, execution, and monitoring of the transition process had not been established. This was contrary to Guideline 1.5 (iii) on Transition from Cash to Accrual Accounting by Ministries, Departments, Agencies and County Governments in Kenya, 2024 and Paragraph 2.1.1 of the National Treasury and Economic Planning Circular Referenced No.03/2025 dated 14 April, 2025 which directed that an entity steering committee made up of officers from relevant departments be established by the Accounting Officer.

Further, a Project Manager responsible for leading and coordinating all activities related to the transition process had not been appointed. This was contrary to Paragraph 2.1.2 of the Guidelines that directed the Accounting Officers to appoint a Project Manager from among the service staff to oversee the transition from cash to accrual accounting project.

In the circumstances, lack of leadership and coordination may delay the transition process and could result in non-achievement of key milestones and deliverables outlined in the transition roadmap.

## **2. Non-Compliance with Fiscal Responsibility Requirements on Wage Bill**

The statement of financial performance reflects employee costs amounting to Kshs.3,500,681,042. The amount represents forty-eight percent (48%) of the County Executive's total revenue amounting to Kshs.7,354,132,866 received in the County Revenue Fund. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the limit for County Government's expenditure on wages and benefits shall not exceed thirty-five (35) percent of the County Government's total revenue. There was no evidence that the County Executive Committee Member for Finance had tabled a bill in the County Assembly to control the wage bill thus no efforts appear to have been made to check the wage bill. As a result, the high wage bill may not be sustainable.

In the circumstance, Management was in breach of the law.

## **3. Irregular Payment of Salaries and Personal Allowances**

Review of the Integrated Payroll and Personnel Database (IPPD) and Government Human Resource Information System (GHRIS) indicated that during the year under review one thousand, four hundred and fifty-four (1,454) officers were paid salaries and allowances amounting to Kshs.48,181,528 which was not recommended by the Salaries and Remuneration Commission as shown below:

### **3.1 Irregular Payment of Special House Allowance**

Special house allowance amounting to Kshs.14,194,115 was paid to seven hundred and six (706) members of staff. However, this allowance had not been approved by the Salaries and Remuneration Commission.

### **3.2 Irregular Payment of Extraneous Allowance**

Extraneous allowance amounting to Kshs.2,460,000 was paid to one hundred and thirty-one (131) employees who were not entitled to earn the allowance.

### **3.3 Irregular Payment of Special Salaries**

Seventeen (17) officers were paid special salaries amounting to Kshs.2,885,000 during the year under review. However, these officers were paid basic salary and other allowances totalling Kshs.9,200,160 resulting in double payment of salaries and allowances.

### **3.4 Irregular Payment of Non-Practicing Allowance**

Non-practicing allowance amounting to Kshs.1,182,500 was paid to thirty-six (36) officers who were not entitled to earn non practicing allowance. This was contrary to Salaries and Remuneration Commission Circular No. SRC/TS/29(81) of 10 August, 2023 which approved payment of this allowance to medical officers, dental officers or pharmacists.

### **3.5 Irregular Payment of Uniform Allowance**

Uniform allowance amounting to Kshs.4,280,000 was paid to four hundred and twenty eight (428) nurses in the year under review. This was contrary to the Salaries and Remuneration Commission circular SRC/TS/HWI/3/23 Vol II (57) which states that nurses uniform allowance is non remunerative and nurses should be issued with uniform.

### **3.6 Overpayment of Basic Salary**

Eighty-three (83) officers inherited from the defunct local authorities were paid basic salaries amounting to Kshs.41,123,030 higher than the maximum recommended amounts from the collective bargaining agreement of 01 September ,2012 totalling Kshs.25,595,277 resulting to an overpayment of Kshs.15,527,753.

### **3.7 Irregular Payment of Responsibility Allowance**

Fifty-three (53) officers were paid responsibility allowances amounting to Kshs.1,337,000. However, this allowance was not specified in the respective officers' appointment letters.

The above salaries and allowances were paid contrary to Section 11 (f) of the Salaries and Remuneration Commission Act, 2011 which states that the Commission shall make recommendations on matters relating to the salary and remuneration of a particular state or public officer.

In the circumstances, Management was in breach of the law.

## **4. Non-Compliance to Salaries and Remuneration Guidelines for Early Childhood Development and Education (ECDE) Teachers**

Review of records revealed that one thousand three hundred and seventeen (1,317) Early Childhood Development Education (ECDE) teachers were paid special salaries amounting to Kshs.154,633,647. However, the teachers were not mapped into the correct grading structure based on their qualifications. This was contrary to the SRC Circular referenced No. SRC/TS/24/6 and dated 13 January ,2021, which requires ECDE teachers to be mapped into the correct grading structure based on their qualifications.

Further, the appointment letters outlined earnings broken down into basic salary, house allowance and commuter allowance. However, these were not properly mapped into the HRIS system, and the ECDE teachers did not automatically progress according to the established salary scales.

In the circumstances, Management was in breach of the Salaries and Remuneration Commission guidelines.

## **5. Irregularities in Recruitment of Staff**

Review of staff records revealed that the County Public Service Board recruited a total forty-seven (47) officers into various positions in the County during the year under review. However, Management did not prepare annual human resource plan and annual

recruitment plan as required by Section B.2 (1) and (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.

Further, two officers were recruited in the cadres of assistant director intergovernmental relations and internal auditor II that could not be traced in the staff establishment gaps. In addition, four (4) officers were recruited in the cadres of hospitality officer I, registered clinical officer II, medical laboratory technologist II and registered nurse II. However, the positions had not been declared vacant and advertised. This was contrary to Section 66 of County Governments Act, 2012 which requires the County Public Service Board to invite applications through advertisement and other modes of communication so as to reach as wide a population of potential applicants as possible

In the circumstances, Management was in breach of the law.

## **6. Irregular Engagement of Casual Workers**

Review of the records revealed that expenditure amounting to Kshs.119,081,002 was incurred on casual wages during the year under review. Payments to the casuals were made to the heads of departments on a monthly basis. However, the payments were not accounted for by the Departmental Heads and documentary evidence in support of the number of casual workers engaged and their approved rates of payment was also not provided.

Further, the casuals were appointed by the respective Heads of Departments without authority and approvals by the County Public Services Board. This was contrary to section 74 of the County Governments Act ,2012 which states that the County Public Service Board shall regulate the engagement of persons on contract, volunteer and casual workers in its public bodies and offices.

In addition, the casuals were engaged for more than three (3) months without review of their terms contrary to Section 37(1)(b) of the Employment Act, 2007 which states that where a casual employee performs work for more than three months, the contract of service shall be deemed to be one where wages are paid monthly. This exposes the County to possible litigation for unlawful terms of employment.

In the circumstances, Management was in breach of the law.

## **7. Non-Conformity with Law on Recruitment of Persons with Disabilities**

Review of the Government Human Resource Information System (GHRIS) data as at 30 June, 2025 revealed that out of the three thousand, nine hundred and ninety-nine (3,999) employees, thirty-nine (39) were public officers living with disability representing one percent (1%) of the total staff. This was contrary to Article 54 (2) of the Constitution of Kenya and Section B.23 (1) and (2) of the Human Resource Policies and Procedures Manual for the Public Service, May, 2016 which states that the government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

In the circumstances, Management was in breach of the law.

### **8. Irregular Promotion of Staff**

Review of the payroll records revealed that six hundred and fifty-eight (658) officers were promoted to higher job grades during the year under review. However, the number of vacancies, date of occurrence and other relevant details were not declared. This was contrary to Section B.3 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires authorized officers to declare all vacant posts to the Public Service Commission in accordance with the procedure set out in the Commission's regulations.

Further, internal advertisements, a list of applicants, shortlisting and interview minutes and a budget for the promotions in support of the recruitment were not provided for audit review. Although the Management explained that the promotions were due to long stagnation and harmonization of various job cadres, no proper justification was given to support the movement. This was contrary to Section B.25 of the Manual which requires promotions in the public service to be based on qualifications and other requirements for appointment as stipulated in the career progression guidelines.

In addition, performance appraisals were not conducted to justify the officers' competence, merit and ability to perform in the new cadres. This was contrary to Section G.18(2) of the Manual that requires the placement, promotion and mobility of staff within and across the Civil Service to be based on performance appraisal.

In the circumstances, Management was in breach of the law and Policy.

### **9. Retention of Staff Beyond Mandatory Retirement Age**

Review of the payrolls provided for audit revealed that twenty-seven (27) employees who had been paid emoluments totalling Kshs.3,075,514 during the year under review had attained the retirement age of sixty (60) years but were still appearing in the June, 2025 payroll. This was contrary to Section D.21 of the Human Resource Policies and Procedures Manual, 2016 on mandatory retirement age which states that all officers shall retire from the service on attaining the mandatory retirement age of sixty (60) years, and sixty (65) years for persons with disabilities. Management did not provide reasons for the irregular retention of the employees who were neither persons with special needs nor political appointees beyond the mandatory retirement age.

In the circumstances, Management was in breach of the law.

### **10. Non-Compliance with the One-Third of Basic Salary Rule**

Review of the monthly payroll records revealed that one thousand two hundred and eighty-two (1,282) employees earned a net salary of less than one-third (1/3) of the basic salary in various months during the year under review. This was contrary to Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

In the circumstances, Management was in breach of the law.

### **11. Non-Compliance with Law on Ethnic Composition of Staff**

The County Executive had three thousand, nine hundred and ninety-nine (3,999) employees as at 30 June, 2025 out of whom three thousand, eight hundred and ninety-one (3,991) or 99% were from the dominant community in the County. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one-third of its staff from the same ethnic community.

Further, the County Public Service Board employed forty-seven (47) new staff out of whom thirty-five (35) or 74% were from the local dominant community. This was contrary to Section 65(1) (e) of the County Governments Act, 2012 which provides that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

In the circumstances, Management was in breach of the law.

### **12. Irregular Procurement of Garbage Collection Services**

Review of procurement records revealed that the County Executive awarded a local company contract for provision of garbage collection services in five towns and market centres at a contract sum of Kshs.42,000,000 for a period of one year with effect from 9 February, 2024 to 9 January 2025. Included in the five collection points were two established municipalities of Bomet and Sotik. This was contrary to Section 12 (2) (e) of the Urban Areas and Cities Act, 2011 states that the Board of an area granted the status of a City or Municipality shall be a body corporate with perpetual succession and a common seal and shall do or perform all other acts or things for the proper performance of its functions in accordance with the Act or any other written law which may lawfully be done or performed by a body corporate. No explanation was provided for the failure by County Executive Management to give the two Municipalities operational autonomy.

Further, Clause 6.4 of the contract required the contractor to pay driver's allowances since they were employees of the County. This implies that the contractor used the trucks and related machineries owned by the County Government of Bomet. However, the terms under which the equipment and machineries were leased to the contractor were not provided.

In the circumstances, Management was in breach of the law.

### **13. Irregular Transfer of Funds to Kenya Red Cross Society**

The County Executive of Bomet entered into a memorandum of understanding with the Kenya Red Cross Society (KRCS) on 04 May, 2018 for implementation of an integrated development programme at a cost of Kshs.595,367,014 for a period of five (5) years with expected completion date of 03 May, 2023. Review of the Project's primary bank account revealed that the County Executive had cumulatively transferred County funds totalling Kshs.197,927,079 or 83% of the agreed County Government's contribution of

Kshs.238,146,806. An addendum to the memorandum of understanding between the two parties extending the project for a further one year was signed on 17 October, 2023. However, approval by the County Assembly or public participation for the intended beneficiaries of the funded projects were not provided for audit review.

Further, two commercial bank accounts were maintained for the project with joint signatories drawn from both the Kenya Red Cross Society and the Bomet County Executive. However, the accounts were operated and maintained by the KRCS. This was contrary to Regulation 87 (1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Head of Accountancy Services to maintain a register of all bank accounts opened by County government entities including public funds and donor funded projects.

In the circumstances, Management was in breach of the Law.

#### **14. Irregular Operation of Commercial Bank Accounts**

Review of records revealed that the County Executive held one hundred and forty-eight (148) commercial bank accounts. This was contrary to Regulation 82(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that all County Government bank accounts should be opened at Central Bank of Kenya except for imprest bank accounts for petty cash.

Further, approval status of the accounts, dates when the bank accounts were opened, signatories to the bank accounts, certificate of bank balances as at 30 June, 2025, and evidence of submission of the authorisation letters for opening the commercial bank accounts to the Controller of Budget was not provided. The bank accounts were also not disclosed under other important disclosures in the financial statements.

In the circumstances, Management was in breach of the law.

#### **15. Failure to Establish County Emergency Fund**

The statement of financial performance reflects other grants and subsidies expenditure totalling Kshs.350,106,165. The amount includes emergency expenditure of Kshs.1,780,000 as disclosed in Note 11 to the financial statements. However, requests for the emergency assistance and needs assessment stating the nature and extent of emergency were not provided for audit review. This was contrary to Section 112 (2) of the Public Finance Management Act, 2012 which requires emergency expenditure to be guided by regulations and relevant laws and it is established that the payment cannot be delayed until a later financial year without harming the general public interest.

Further, Management had not established and operationalized a County Emergency Fund. This was contrary to Section 110 (2) of the Public Finance Management Act, 2012 which provides that a County Executive may establish an Emergency Fund to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

In the circumstances, Management was in breach of the law.

## **16. Irregular Transfers of Commodities to Co-operative Societies and Special Groups**

During the year under review, expenditure totalling Kshs.8,039,500 was incurred on various commodities and items including iron sheets, phones, egg incubators, mango seedlings, avocado seedlings and blankets. Management explained that the items were meant for distribution to the special groups including the vulnerable persons, people living with disability and women with the main objective of economic empowerment. However, documentation to support the criteria applied in the selection process or eligibility criteria for the groups, schedule of beneficiaries, registration documents for the groups, acknowledgement forms, monitoring reports on the outcomes and impact of the project were not provided for audit.

In the circumstances, value for money was not achieved.

## **17. Irregular Engagement of Consultants for Legal Services**

Review of records revealed that the Office of the County Attorney had a list of fifty-two (52) cases out of which thirty-two (32) were being handled by private law firms and twenty (20) by inhouse advocates. However, the procurement for the external legal services was not approved by the County Executive Committee. This was contrary to Section 16(1) of the Office of the County Attorney Act, 2020 which states that a department or public entity established within a County Executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee.

Further, the outsourced legal services were not competitively done since they were directly procured by the County Attorney through issuance of written instructions. This was contrary to Section 119(3) of the Public Procurement and Asset Disposal Act, 2015, which requires the accounting officer of a procuring entity to advertise the notice inviting expressions of interest.

In addition, the legal cases included twenty-five (25) cases which had been outstanding for over four (4) years awaiting the ruling. Continued delays in the pending matters may result in escalation and nugatory costs to the management and eventual loss of public funds.

In the circumstances, Management was in breach of the Law.

## **18. Incomplete Routine Maintenance of Roads**

Review of project documents revealed that a local contractor was awarded a contract for construction of 1.93 Kilometre Chebirir Tarmac-Kabisoge Road at a contract sum of Kshs.3,859,900. However, physical inspection conducted in July, 2025, revealed that only 1.85 Kilometres of the planned works had been completed, leaving a section of unfinished works despite full payment to the contractor. Similarly, another contractor was awarded contract for construction of 2.06 kilometers of Oling'oswet - Road Block -Kiptobit Road at a contract sum of Kshs.4,100,368. However, physical verification revealed that only 1.7

kilometers had been completed. Further, poor drainage was observed in middle sections of the road which retained flood water thereby posing a great danger to motorists and pedestrians.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

### **19. Poor Implementation of School Milk Program**

Review of contract records revealed that Management awarded the New Kenya Cooperative Creameries Limited, a tender for the supply of 1,221,956 packets of 200 milliliters pacoh school milk to all ECDE centers in the County at a contract amount of Kshs.35,000,000 for a period of six (6) months commencing 11 December, 2024. However, only 581,343 packets of milk all totalling Kshs.17,879,550 which is equivalent to 48% of the expected packets were supplied. Physical verification and interviews conducted revealed that the beneficiary ECDE centers stopped receiving milk in the month of February, 2025.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

### **20. Delayed Construction of Governor's Official Residence**

Review of project records revealed that a contract for construction of the governor's official residence was signed on 31 January ,2019 at a contract sum of Kshs.78,014,233 with an expected completion date of 15 May ,2021. However, the contract sum exceeded the ceiling set by the Salaries and Remuneration Commission (SRC) of Kshs.45,000,000 as stipulated in the Circular No. SRC/TS/COG/6/61/48 VOL.11 (64). Documents to confirm the exemption of the above over-expenditure were not provided for audit review.

Further, review of the project's progress report dated 20 September, 2023 confirmed that the contractor had permanently abandoned the site after receiving payments totalling Kshs.35,420,722 or 45% of the contract amount and as a result, the contract was formally reported as terminated on 17 April ,2024. However, no valuation report was provided to establish the status and value of the works completed or an assessment of the financial losses incurred and there was no evidence that Management invoked or enforced the bond to recover losses resulting from non-performance. This was contrary to Clause 11.3.2 of the contract agreement, which empowered the employer to terminate the contract and recover any excess costs incurred in re-procuring undelivered services.

In addition, Management re-tendered for the completion works and new contract of Kshs.41,635,470 was entered into on 17 December, 2024 for a duration of 12 months with an expected completion date of 17 December ,2025. As at 30 June, 2025, payments totaling Kshs.20,643,516 representing approximately 50% of the new contract amount had been made to the contractor. Physical inspection conducted in September, 2025 noted that the project remained incomplete. Although, the contractor was still on site, several works including construction of powerhouse, gate house, sanitary works, drainage works, electrical and mechanical works, solar and water systems, external

finishes and internal finishes with bill of quantities valued at Kshs.25,156,030 were still pending.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

## **21. Stalled Construction of Bomet Stadium**

As previously reported, the County Executive entered into a contract with a local contractor on 13 June, 2018 for the construction of Bomet Stadium at a contract sum of Kshs.257,498,105 with a contract validity period of 3 years ending 29 June, 2021. The works included completion of the main pavilion, completion of terraces and retaining walls, completion of the perimeter wall, ablution blocks and changing rooms, storm water draining works – external and internal drainage, chain link internal barrier fence, two steel gates and gatehouse, soft landscaping work, standby generator, floodlights, warm-up track, and main track carpeting. Review of the project's documents and physical inspection conducted in October 2025, revealed that the construction stalled with only 1.5% of works completed. The total payments to the contractor amounted to Kshs.14,013,380 (or 5.4%) of the agreed contract sum, which exceeded the 1.5% value of works completed. However, no valuation report was provided to establish the financial losses incurred and there was no evidence that Management invoked or enforced the bond to recover losses resulting from non-performance.

Further, records provided for audit indicated that the stadium land belongs to Bomet University College. Management did not provide explanations for these anomalies.

In the circumstances, the value for money may not be realized from the public funds amounting to Kshs.14,013,380 already committed to the project.

## **22. Delayed Completion of Dr. Laboso Memorial, Mother and Child Wellness Centre**

Management entered into a contract on 27 April, 2022 for the construction of Dr. Laboso Memorial Mother and Child Wellness Centre at a contract sum of Kshs.296,937,205 for a period of eighteen (18) months with initial expected completion date of 27 October, 2023 followed by an approved extension of six (6) months from 28 October, 2023 to 30 April, 2024 and a further second extension of the contract period was granted for a period of twelve (12) months up to 15 April, 2025. However, at the time of audit, the extended contract period and performance bond had expired but no extension had been granted contrary to Section 139 (2) (a) of the Public Procurement and Asset Disposal act of 2015.

Further, records provided for audit indicated that the contractor had been fully paid the contract sum after raising eleven (11) certificates amounting to Kshs.296,831,333 as per the bill of quantities. However, physical inspection conducted in the month of July, 2025 revealed that the hospital facility was yet to be equipped and be put into use. In addition, the project stood on three (3) parcels of land out of which two (2) parcels did not have title deeds, ten (10) years after their acquisition.

In the circumstances, value for money may not have been realized by the public in respect of the unutilized project.

### **23. Delayed Construction Works at Kapkoros Level 4 Sub-County Hospital**

A project for construction of three wards and theatre at Kapkoros Level 3B Sub-County Hospital was awarded to a contractor at contract sum of Kshs.46,799,906 vide a contract agreement signed on 22 April, 2024. Review of project records revealed that the project commenced on 22 April, 2024 with a projected completion date of 22 April, 2025. The contractor had been paid Kshs.33,856,180 or 72% of the contract sum. However, physical inspection conducted in September, 2025, revealed that the works remained incomplete at the roofing level and the contractor's materials, plant and equipment were not on site. Further, there was no evidence of extension of the contract period and the progress report or revised work programs indicating how and when the remaining works would be carried out were not provided for audit review.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

### **24. Incomplete Construction Works at Ndanai Level 4 Sub-County Hospital**

Management entered into a contract with a local contractor for the construction of inpatient wards and a theatre unit at Ndanai Sub-County Hospital at a contract sum of Kshs.38,889,005. Review of the project documents noted that the contract period was twelve (12) months commencing on 22 April, 2024 to 22 April, 2025. As at 30 June, 2025, the contractor had been paid Kshs.29,314,772.30 or 75% of the contract sum. However, physical inspection conducted in July, 2025 revealed that the contractor was not on site and key works including terrazzo floor finishing, staircase railings and ramps, electricity, doors and windows estimated at Kshs.8,005,935 had not been done. Further, there was no evidence of extension of the contract period and the progress report or revised work programs indicating how and when the remaining works would be carried out were not provided for audit review.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

### **25. Incomplete Radiology Unit at Tegat Sub-County Hospital**

Review of records revealed that Management awarded a contract for the completion of the radiology unit at Tegat Sub-County Hospital on 18 March, 2025 at a contract price of Kshs.17,551,509. The agreed contract duration was twelve (12) months with expected completion date of 17 March, 2026. Review of contract documents revealed that the total value of certified works through interim certificate number 1 dated 9 June, 2025 was Kshs.10,003,016. However, physical verification conducted in September, 2025 established that completed works were valued at Kshs.6,895,339 as per the bill of quantities resulting in certification of incomplete works totalling Kshs.3,107,677.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

## **26. Unutilized ECDE Classrooms**

Physical inspection conducted in the month of July 2025 across twenty (20) Early Childhood Development Education (ECDE) centers revealed that nine (9) ECDE projects were complete but were yet to be utilized by the intended beneficiaries. The centers therefore remained idle and locked, with no evidence of teaching or learning activities taking place.

Further, review of project records revealed that one of the classrooms at Sinendet ECDE in Singorwet Ward constructed in October, 2024 at a contract cost of Kshs.2,362,955 had been condemned as not fit for use due to significant structural defects including a large crack running across the classroom floor. Although the contractor had not been paid, Management had not made any efforts for the contractor to make good use of the liability period by reconstructing or renovating the structure.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

## **27. Lack of Ownership Documents for Construction of ECDE Centers**

Review of records revealed that the Department of Education entered into contracts with various contractors for the construction of classrooms and pit latrines in fifty (50) Early Childhood Development Education (ECDE) centers in various locations within the County at a cost Kshs.111,916,478. However, Management did not provide ownership documents for the land on which the centers were being constructed including title deeds, leases or memorandum of understanding for use on the parcels of land. Further, evidence of official search and consent from the Lands Control Board was not provided for audit review.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

## **28. Unutilized Gender Desk Office and Children Holding Ground in Bomet Central Police Station**

Review of expenditure records revealed that Management contracted a local contractor to construct a gender desk office and children holding ground within Bomet Central Police Station at a contract sum of Kshs.2,953,050. The project aimed at giving support to children who had been violated and undergoing trauma due to gender-based violence and negligence. However, the signed contract agreements were not provided for audit.

Further, physical inspection carried out in July, 2025 revealed that the project remained unutilized and the compound had been turned into animals holding ground. Further, no completion report, handover report or project files were provided for audit.

In the circumstances, value for money may not have been realized by the public in respect of the unutilized project.

## **29. Unutilized Fresh Produce Market Shed at Ndanai, Kemu and Kapkwen**

Management entered into a contract on 14 December, 2023 with a local contractor for the construction of a fresh produce market shed at Ndanai at a contractual amount of Kshs.4,690,649. The works were done over a period of three (3) months and the contractor was paid in full during the year under review after being issued with a completion certificate dated 25 June,2024. However, physical inspection conducted in the month of July, 2025 revealed that the project was complete but not in use since the local traders did not have access to the facility, an indication that its construction was not for immediate use.

Similarly, a fresh produce market shed at Kemu was constructed at a contract price of Kshs.4,985,000. However, despite issuance of a completion certificate and subsequent handing over of the project on 24 June, 2025, the market shed had not been opened up for use by the residents.

Further, the contract for the construction of perimeter fence, gate and gatehouse at Kapkwen open air market at a contract sum of Kshs.4,778,052 was signed on 11 April, 2023. The works were to be done over a period of three (3) months up to 11 July, 2023. Review of records provided for audit, indicated that the contractor submitted payment certificate No.1 on 16 June, 2025, more than two (2) years after the lapse of the contract period and was subsequently paid the sum without a valid contract extension. Physical inspection conducted in the month of September, 2025 revealed that the open-air market was not yet put to use but was instead being used as an animal grazing area. No explanation has been provided for the continued non-utilization of the three facilities.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **1. Lack of Land Ownership Documents**

The Department of Lands, Housing and Urban Planning acquired fifteen (15) parcels of land for construction of eight (8) Early Childhood and Development Education Centers, one (1) bus park, one (1) ICT hub and (1) stadium at a total cost of Kshs.121,527,000. However, Management had not obtained all the fifteen title deeds. Physical verification on 30 June 2025 conducted on the 50 – Acre parcel of land meant for construction of an ICT hub noted that some private individuals had irregularly taken possession of the land and there were encroached settlements and agricultural activities.

Further, Management entered into land sale agreement with two local land owners for acquisition of 12-acre land for construction of a stadium at a cost of Kshs.75,600,000 translating to Kshs.6,300,000 per acre. Physical verification conducted on 3 July ,2025 noted that the land had been encroached by private individuals who were in brick making business and the land had not been secured with a fence to check on encroachment.

In the circumstances, the effectiveness of internal controls on assets management and custody of the parcels of land could not be confirmed.

### **2. Grounded Motor Vehicles and Unserviceable Equipment**

Review of the fleet of motor vehicles and records of equipment revealed that the County Executive had a total of five hundred and thirty-seven (537) motor vehicles and equipment, out of which one hundred and seventy-four (174) of undetermined value were grounded and unserviceable. However, Management did not provide records to confirm the dates when the assets were grounded and an annual disposal plan for the assets was not prepared. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the Accounting Officer of a procuring entity to ensure that an annual assets disposal plan is prepared for items declared as unserviceable, surplus, or obsolete, obsolescence stores, asset or equipment. Further, Management had not taken steps to dispose of grounded vehicles to prevent further loss arising from wear and tear and repairing of unserviceable vehicles.

In the circumstances, the effectiveness of the asset management system in place could not be confirmed.

### **3. Lack of Risk Management Policy**

Review of the internal controls of the County Executive revealed that Management had not developed risk management policy and there were no fraud prevention mechanisms put in place. Further, operational and disaster recovery plans were also not provided. This was contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 that requires the Accounting Officer to develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the existence of an effective mechanism to safeguard against risks could not be confirmed.

#### **4. Understaffing of Internal Audit Unit**

Review of the staff establishment and the list of staff in the Internal Audit Department revealed that the Department has only eight (8) active staff against the staff establishment of thirty (30). This resulted to understaffing of twenty-two (22) personnel, contrary to Regulation 155(2)(a) of the Public Finance Management (County Governments) Regulations, 2015, which states that an Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates the entity to accomplish its internal audit responsibilities.

In the circumstances, the effectiveness of the internal audit function and governance structure of the County Executive could not be confirmed.

#### **5. Failure to Identify County Controlled Assets**

During the year under review, Management had not fully identified or reported all assets under its control or use. Further, Management had not appointed an Asset Management Officer to support the transition to accrual accounting for assets. This was contrary to Guideline 2.3.5 on transition from cash to accrual accounting issued by the National Treasury through circular Referenced No.03/2025 and dated 14 April, 2025 which directed Accounting Officers to identify all the assets in their control or use, irrespective of proof of ownership and whether or not the values could be determined and to report on all those assets in the financial year 2024/2025.

In the circumstances, the effectiveness of the asset management system in place could not be confirmed.

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 controls, risk Management and overall 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 (Accrual Basis) and for maintaining effective internal controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 County Executive's financial reporting process, reviewing the effectiveness of how Management 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

25 November, 2025

## Appendix I

### Unresolved Prior Year Matters

Number	Financial Year	Audit Issues
		<b>Report on the Financial Statements</b>
1	2023/2024	Unexplained Voided Transactions
2	2023/2024	Inaccuracy In Acquisition of Strategic Stocks And Commodities
3	2023/2024	Inaccuracy In Pending Accounts Payable
		<b>Emphasis Of Matter</b>
4	2023/2024	Budgetary Control and Performance
5	2023/2024	Pending Bills
		<b>Report on Lawfulness and Effectiveness in the Use of Public Resources</b>
		<b>Routine Maintenance of Roads</b>
6	2023/2024	Routine Maintenance of Magiger-Kakelei-Cheramgoi Road
7	2023/2024	Construction of Kiswahili-Njerian Bridge Connecting Silibwet Township and Merigi Ward
8	2023/2024	Construction Works - Nyatembe-Tilanik Road
9	2023/2024	Routine Maintenance of Mochieket Road
10	2023/2024	Rehabilitation of Zero Two Steel Footbridge at Ndaraweta
11	2023/2024	Chebunyo Dairy Milk Processing Plant
		<b>Acquisition of Land</b>
12	2023/2024	Irregular Acquisition of Land
13	2023/2024	Avoidable Expenditure on Acquisition of Land
14	2023/2024	Lelaitich Sweet Potatoes Co-Operative Processing Plant
15	2023/2024	Proposed Completion of Fresh Produce Pack House at Youth Farmers Trading Centre
		<b>Delayed Completion of Health Facilities</b>
16	2023/2024	Delayed Completion of Dr. Laboso Memorial, Mother and Child Wellness Centre
17	2023/2024	Stalled Project-Completion of Sigor Theatre
		<b>Irregular Legal Expenses</b>
18	2023/2024	Civil Case No.1 of 2019 in the High Court of Bomet
19	2023/2024	ELRC Case No. E019 of 2023 in Kericho
20	2023/2024	Nakuru Court of Appeal Taxation No.20 of 2018
21	2023/2024	Long Outstanding Legal Cases
22	2023/2024	Abandoned Construction of Governor's Residence
23	2023/2024	Construction Of Kapletundo Ward Office
		<b>Irregular Personnel Emoluments</b>
24	2023/2024	Payment Of Salaries in Shared Bank Accounts
25	2023/2024	Unexplained Movement in Job Groups
26	2023/2024	Irregular Payment of Special House Allowance
27	2023/2024	Non-Compliance With Fiscal Responsibility on Wage Bill

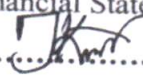
28	2023/2024	Non-Compliance With Law on Mandatory Retirement
29	2023/2024	Employees Earning Less Than a Third of Basic Salary
30	2023/2024	Irregular Development Budget
		<b>Report on Effectiveness of Internal Controls, Risk Management and Governance</b>
31	2023/2024	Supply Of Medical Drugs by Kenya Medical Supplies Authority (KEMSA)
32	2023/2024	Internal Control Weakness

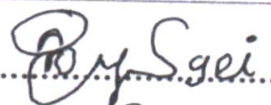
**Bomet County Executive**  
**Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.**

**10. Statement of Financial Performance for the year ended 30<sup>th</sup> June 2025**

	Notes	2024/2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from CRF	6	6,900,012,873
<b>Total</b>		<b>6,900,012,873</b>
<b>Revenue from exchange transactions</b>		
Other income		-
<b>Total revenue</b>		<b>6,900,012,873</b>
<b>Expenses</b>		
Employee costs	7	3,500,681,042
Use of goods and services	8	1,100,692,507
Transfers to other Government Entities	9	350,587,012
Depreciation and amortization expense	10	157,885,802
Other Grants and Subsidies	11	350,106,165
Social Benefits		-
<b>Total expenses</b>		<b>5,459,952,527</b>
Gain/(loss) on sale of assets		-
Gain/Loss on Foreign Exchange		-
Gain/Loss on fair value of investments		-
Impairment loss		-
<b>Surplus/Deficit for the year</b>		<b>1,440,060,346</b>
Taxation		-
<b>Net Surplus/Deficit</b>		<b>1,440,060,346</b>

The Financial Statements set out on pages 1 to 6 were signed by:

  
 Name **NOTAP K. JONAAT**  
 Chief Officer Finance

  
 Name **BERNARD WOKUGI**  
 Director Accounting  
 Services  
 ICPAK M/No. **6069**...

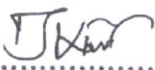
11. Statement of Financial Position as at 30<sup>th</sup> June 2025


	Notes	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	12	202,659,081	153,442,302
Receivables from Exchange Transactions		-	-
Receivables from Non-Exchange Transactions	13	691,369,912	558,233,925
Inventories		-	-
Current portion of investments		-	-
<b>Total Current Assets</b>		<b>894,028,993</b>	<b>711,676,227</b>
<b>Non-Current Assets</b>			
Receivables from Exchange Transactions		-	-
Non- Current portion of investments		-	-
Property, Plant and Equipment	15	1,752,249,599	-
Intangible Assets		-	-
Investment Property		-	-
Right-of-use assets		-	-
Biological Assets		-	-
Tangible Natural Resources		-	-
<b>Total Non- Current Assets</b>		<b>1,752,249,599</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>2,646,278,592</b>	<b>711,676,227</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	16	1,538,084,971	1,021,785,251
Refundable Deposits and Prepayments	17	5,109,610	26,974,131
Current Provision		-	-
Lease Liabilities		-	-
Deferred Income		-	-

**Bomet County Executive**  
**Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.**

	Notes	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Employee Benefit Obligation		-	-
Current Portion of Borrowings		-	-
<b>Total Current Liabilities</b>		<b>1,543,194,581</b>	<b>1,048,759,382</b>
<b>Non-Current Liabilities</b>			
Non-Current Provisions		-	-
Lease Liabilities		-	-
Deferred Income		-	-
Non-Current Employee Benefit Obligation		-	-
Borrowings – Non-Current Portion		-	-
Service Concession Liability		-	-
<b>Total Non- Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>1,543,194,581</b>	<b>1,048,759,382</b>
<b>Net Assets(A-B)</b>		<b>1,103,084,011</b>	<b>(337,083,155)</b>
<b>Represented By:</b>			
Reserves		-	-
Accumulated Surplus		1,103,084,011	(337,083,155)
Capital Fund		-	-
<b>Net Assets</b>		<b>1,103,084,011</b>	<b>(337,083,155)</b>

The financial statements set out on pages 1 to 6 were signed by:

  
 .....  
 Name **JONATHAN K. JONATH**  
 Chief Officer Finance

  
 .....  
 Name **BERNARD K. KOSGEI**  
 Director Accounting  
 Services  
 ICPAK M/No. **6067**

12. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 <sup>th</sup> June 2024 (cash basis)*	126,468,171			126,468,171
Adjustments: (to recognize assets and liabilities)	(463,551,326)			(463,551,326)
As at July 1, 2024	(337,083,155)	-		(337,083,155)
Surplus/ deficit for the period	1,440,060,346			966,271,559
Returns to CRF	106,820			106,820
Additions during the period		-		
Other changes (specify)				
<b>Totals</b>	<b>1,103,084,011</b>	<b>-</b>	<b>-</b>	<b>629,295,224</b>

Reconciliation

Item	Cash Basis Amount	Year one Adjustment	Accrual Basis Amount	Notes
<b>Fund balances</b>				
Cash	153,442,302	0	153,442,302	No Changes
Accounts Receivable	0	558,233,925	558,233,925	June Equitable share recognised
Accounts Payable	0	(1,021,785,251)	1,021,785,251	Recognised
PPE	0	0	0	Awaiting measurements
Inventory	0	0	0	Phased for 2 <sup>nd</sup> year
Intangible Assets	0	0	0	Awaiting measurements
<b>Total adjustments</b>		<b>(463,551,326)</b>		

\*The prior year accumulated surplus was arrived at by restating the accumulated surplus to Ksh 126,468,171 where;

(Accumulated Surplus = Fund balance B/f + Prior year adjustments + Surplus for the year)

\*The management adopted phased approach transition on PPE and Inventories.

Bomet County Executive  
Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.

13. Statement of Cash Flows for the year ended 30<sup>th</sup> June 2025

		2024/2025
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from CRF		6,314,611,926
Miscellaneous Revenue		-
Other income		
<b>Total receipts</b>		<b>6,314,611,926</b>
<b>Payments</b>		
Employee costs		(3,610,032,465)
Use of goods and services		(1,407,658,393)
Transfers to other Government Entities		(362,998,488)
Other Grants and Subsidies		
Finance costs		
Social Benefits		
<b>Total payments</b>		<b>(5,380,689,346)</b>
<b>Net cash flows from/(used in) operating activities</b>	18	<b>933,922,580</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE		(577,821,198)
Purchase Intangible assets		-
<b>Net cash flows from/(used in) investing activities</b>		<b>(577,821,198)</b>
<b>Cash flows from financing activities</b>		
Returns to CRF		-
Proceeds from borrowings		-
<b>Net cash flows from financing Activities</b>		<b>-</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>356,101,383</b>
Cash and cash equivalents at 1 July	12	153,442,302
<b>Cash and cash equivalents at 30 June</b>	12	<b>202,659,081</b>

\* The variances in the amounts appearing in the statement of financial performance and the amounts in the statement of cash flow is as a result of changes in payables as at 30<sup>th</sup> June 2025.

Bomet County Executive  
Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2025

Recurrent and Development Budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
<b>Revenues</b>						
Opening balance (Non-refundable special purpose accounts)	850,687,362	34,813,332	885,500,694	-	885,500,694.0	0%
Transfers from CRF	6,657,596,586	227,000,000	6,527,310,259	6,314,611,926	212,698,333	97%
Miscellaneous Revenue (FIF)	-	227,000,000	227,000,000	-	227,000,000	0%
Other income (Conditional)	1,222,563,356	(9,345,076)	1,213,218,280	-	1,213,218,280	0%
<b>Total revenues</b>	<b>8,730,847,304</b>	<b>479,468,256</b>	<b>8,853,029,233</b>	<b>6,314,611,926</b>	<b>2,538,417,307</b>	<b>71%</b>
<b>Expenses</b>						
Employee costs	3,491,268,219	(83,532,578.0)	3,610,032,465	(3,610,032,465)	-	100%
Use of goods and services	2,120,764,389	287,548,708.0	2,206,016,273	(1,407,658,393)	798,357,880.4	64%
Transfers to other Government Entities	1,288,156,252	92,001,322.0	1,380,157,574	(362,998,488)	1,017,159,085.8	26%
Other Grants and Subsidies	985,488,367	(89,015,966.0)	896,472,401	-	896,472,401.0	0%
<b>Total</b>	<b>7,885,677,227</b>	<b>207,001,486</b>	<b>8,092,678,713</b>	<b>(5,380,689,346)</b>	<b>2,711,989,367</b>	<b>66%</b>
<b>Capital items</b>						
Acquisition of PPE	845,170,077	(84,819,557)	760,350,520	(577,821,198)	182,529,322	76%
<b>Total expenses Development</b>	<b>845,170,077</b>	<b>(84,819,557)</b>	<b>760,350,520</b>	<b>(577,821,198)</b>	<b>182,529,322</b>	<b>76%</b>
<b>Total Expenses</b>	<b>8,730,847,304</b>	<b>(169,639,114)</b>	<b>8,853,029,233</b>	<b>(5,958,510,543)</b>	<b>2,894,518,690</b>	<b>67%</b>
<b>Surplus/ deficit</b>			-	<b>356,101,383</b>	<b>(356,101,383)</b>	

## **15. Notes to the Financial Statements**

### **1. General Information**

Bomet county executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The County Executive is domiciled in Kenya and its principal activities are;

- Health services (e.g., county hospitals, clinics)
- Agriculture (crop and animal husbandry, fisheries)
- Early childhood education and village polytechnics
- County transport (roads, street lighting, traffic management)
- Trade development and regulation (markets, licensing)
- Water and sanitation services
- Cultural activities, public entertainment, and amenities
- Enacting laws and policies relevant to the county
- Managing natural resources within the county
- Planning and development control
- Collecting local taxes, fees, and charges
- Preparing and implementing county budgets
- Managing county public finances transparently
- Promoting citizen involvement in decision-making
- Ensuring accountability and transparency
- Managing county public service and employment

### **2. Statement of Compliance and Basis of Preparation**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

The financial statements have been prepared in accordance with the PFM Act and the County Executive has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup> year's financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the County Executive has taken advantage of the transition provisions outlined in IPSAS 33;

- i. All County assets
- ii. Inventory

These financial statements were authorised for issue by the accounting officer on 28<sup>th</sup> August 2025.

### **Basis of Preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the County Executive. The accounting policies adopted have been consistently applied to all the years presented.

### **Reporting period**

The reporting period for these financial statements is for the period ended 30<sup>th</sup> June 2025.

### **Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

#### **Recognition of revenue**

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

#### **Recognition of non-exchange expenses and liabilities**

A liability is a present obligation of a County Executive for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The county government pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the county government is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence,

liabilities are not reported for costs associated with the county government policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the county government's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the County Executive as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of a County Executive. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets,</p>

Standard	Effective date and impact:
	under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an County Executive shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for</p>

Standard	Effective date and impact:
	public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1<sup>st</sup> January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the County Executive's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>

*iii) Early adoption of standards*

The County Executive did not early – adopt any new or amended standards in the financial year.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the County Executive and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

**ii) Revenue from exchange transactions**

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the County Executive's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 2024/2025 was approved by the County Assembly on *2<sup>nd</sup> July 2024*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the County Executive upon receiving the respective approvals in order to conclude the final budget. The County Executive's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

**Notes to the Financial Statements (Continued)**

**Budget information (continued)**

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 6 of these financial statements.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an 5-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the County Executive recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

**Notes to the Financial Statements (Continued)**

**e) Right of use asset**

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the County Executive incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the County Executive expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The County Executive recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the County Executive; the County Executive controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the County Executive discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An County Executive shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

**Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the County Executive. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The County Executive also recognizes

**Notes to the Financial Statements (Continued)**

the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future

minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the County Executive will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

**g) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**h) Research and development costs**

The County Executive expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the County Executive can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**Notes to the Financial Statements (Continued)**

**i) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The County Executive does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one County Executive and a financial liability or equity instrument of another County Executive. At initial recognition, the County Executive measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Notes to the Financial Statements (Continued)**

**i. Financial assets**

**Classification of financial assets**

The County Executive classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the County Executive's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an County Executive has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the County Executive classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Notes to the Financial Statements (Continued)**

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the County Executive manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The County Executive assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The County Executive recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out.

**ii. Financial liabilities**

**Classification**

The County Executive classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

**Notes to the Financial Statements (Continued)**

**j) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the county executive.

**k) Provisions**

Provisions are recognized when the County Executive has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the County Executive expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**l) Contingent liabilities**

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**Notes to the Financial Statements (Continued)**

**m) Contingent assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**n) Nature and purpose of reserves**

The county executive did not create and maintain reserves in the financial year.

**o) Changes in accounting policies and estimates**

The County Executive recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**p) Employee benefits**

**Retirement benefit plans**

The County government provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which a County Executive pays fixed contributions into a separate County Executive (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**Notes to the Financial Statements (Continued)**

**q) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**r) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**s) Related parties**

The County government regards a related party as a person or an County Executive with the ability to exert control individually or jointly, or to exercise significant influence over the County Executive, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

**t) Service concession arrangements.**

The County government analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the County government recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value.

**Notes to the Financial Statements (Continued)**

To the extent that an asset has been recognized, the county government also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**u) 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.

**v) Comparative figures**

In preparing these financial statements the County Executive has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an County Executive to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

**w) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

## Notes to the Financial Statements (Continued)

### 5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the County Executive's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

#### **Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The County Executive based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the County Executive. Such changes are reflected in the assumptions when they occur.

#### **Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a)** The condition of the asset based on the assessment of experts employed by the County Executive.
- b)** The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c)** The nature of the processes in which the asset is deployed.
- d)** Availability of funding to replace the asset.
- e)** Changes in the market in relation to the asset

#### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers 2024/2025
	Kshs	Kshs	Kshs
Recurrent	5,315,262,357		5,315,262,357
Development	1,439,211,311		1,439,211,311
Special purpose transfers	145,539,205		145,539,205
<b>Total</b>	<b>6,900,012,873</b>		<b>6,900,012,873</b>

7. Employee Costs

Description	2024/2025
	Kshs
Basic salaries of permanent employees	1,489,906,370
Basic wages of temporary employees	119,081,002
Personal allowances – part of salary	1,255,725,425
Pension and other social security contributions	70,973,653
Employer contributions to compulsory national social security schemes	0
Employer contributions to compulsory national health insurance schemes	0
Other social benefit schemes	564,994,591
Other personnel costs	0
<b>Employee costs</b>	<b>3,500,681,042</b>

Notes to the Financial Statements (Continued)

8. Use of Goods and Services

Description	Period ended
	Jun-25
	Kshs
Utilities, supplies and services	54,800,543
Communication, supplies and services	7,633,542
Domestic travel and subsistence	137,438,441
Foreign travel and subsistence	19,551,873
Printing, advertising, and information supplies & services	12,776,439
Rentals of produced assets	200,000
Training expenses	34,837,648
Hospitality supplies and services	144,347,007
Insurance costs	190,229,407
Specialized materials and services	199,873,734
Other operating expenses	88,519,865
Office and general supplies and services	40,193,354
Fuel Oil and Lubricants	50,246,653
Routine maintenance – vehicles and other transport equipment	92,626,914
Routine maintenance – other assets	27,417,087
Others Payments	-
<b>Total</b>	<b>1,100,692,507</b>

9. Transfers to Other Government Entities

Description	Period ended
	Jun-25
	Kshs
Transfers to Bomet Water Company	78,508,782
Transfers to Bomet county Bursary Fund	52,500,000
Transfer to Non- reporting Health facilities	105,308,230
Transfers to self-reporting Hospitals	114,270,000
<b>Total</b>	<b>350,587,012</b>

Notes to the Financial Statements (Continued)

10. Depreciation and Amortization Expense

Description	2024/2025
	Kshs
Property, plant and equipment	157,885,802
<b>Total</b>	<b>157,885,802</b>

11. Other Grants and Subsidies

Description	2024/2025
	Kshs
Other educational benefits (Polytechnics)	135,070,597
Emergency relief and refugee assistance	1,780,000
Grants to small businesses, cooperatives, and self employed	500,000
Other Current Transfers, Grants and Subsidies	212,755,568
<b>Total Grants and Subsidies</b>	<b>350,106,165</b>

12. Cash and Cash Equivalents

Description	2024/2025	Opening Statement 1st July 2025
	Kshs	Kshs
Recurrent Account	43,279,333	-
Development Account	52,230,564	-
Deposits Account	5,109,610	-
Special Purpose Accounts	28,429,370	-
Other operating commercial accounts	73,610,204	153,442,302
<b>Total</b>	<b>202,659,081</b>	<b>153,442,302</b>

12 (a) Detailed Analysis of the Cash and Cash Equivalents

Account Name		2024/2025	Opening Statement
Financial Institution	Account number	Kshs	Kshs
<b>Recurrent Accounts</b>		<b>43,279,333</b>	
<i>CBK00001</i>	1000171049	43,279,333	
<b>Development Accounts</b>		<b>52,230,564</b>	
<i>CBK00002</i>	1000170964	52,230,564	
<b>Deposits Accounts</b>		<b>5,109,610</b>	
<i>CBK00003</i>	1000239735	5,109,610	
<b>Special Purpose Accounts</b>		<b>28,429,370</b>	<b>153,442,302</b>
CBK Bomet County Road Maint Levy Fund	1000268379	319,907	
CBK Bomet County Village Poly. Prj. Gr.	1000367997	7,397	
CBK Bomet County Devolution Support Pro	1000428357	328,093	3,347,856
CBK Bomet County Covid 19 Account	1000455055	887	
CBK Bomet County Joint Nutrition Int Fu	1000504765	13,559,210	9,770,965
CBK Bomet County Climate Change Fund	1000543582	-	113,637,661
CBK Bomet County Primary Health Care	1000572148	14,213,875	119,875
CBK Bomet County Agri Val Chain Proj Acc	1000718307	-	18,328,811
CBK Bomet Agri Se Dev Su Pr 11Ac	1000368907	-	54,774
Bomet County Universal Health Care Acc	1000335769	-	
Bomet County Equilization Fund Account	1000737867	-	
Bomet County CHP Stipend Account	1000743603	-	
Bomet County kenya Devolution Support Prog II	1000761547	-	

**Bomet County Executive**  
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<b>Other operating Commercial Accounts</b>			
<i>Cash on Hand</i>			
Bomet County Climate Change Fund Operations			8,182,360
<i>Bomet County Cooperative Imprest Acc</i>	11413567579 00	367	
<i>Bomet County Cooperative Salary Suspense Acc</i>	12433567519 00	1,596,740	
<i>Bomet County Equity Imprest Account</i>	12202761907 41	1,895	
<i>Bomet County Administration Imprest Acc</i>	17010000022 7	2,006,583	
<b>SPA Operations Accounts</b>			
<i>Bomet County KCB NAVCDP Acc</i>	1313220191	61,889,312	
<i>Bomet County KCB CHP Stipend Account</i>	1142688135	8,115,307	
<i>Bomet County Aggregation and Industrial Park Acc</i>	84000033465	-	
<b>Total</b>		<b>73,610,204</b>	<b>153,442,302</b>

**13. Receivables from Non-Exchange Transactions**

<b>Description</b>	<b>2024/2025</b>	<b>Opening Statement</b>
	<b>Kshs</b>	<b>1st July 2024</b>
Receivable from CRF (non-exchange transactions)	691,369,912	558,233,925
Less: impairment allowance	-	-
<b>Total receivables from non- exchange transactions</b>	<b>691,369,912</b>	<b>558,233,925</b>

*The receivables Non-Exchange Transactions of Ksh 691,369,912 include approved transfers and balances due to county executive in CRF.*

14. Investments

a) Shareholding in other entities

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Opening Statement Ist July 2025
						Kshs
Bomet water Company	100	-	-	1	100,000	100,000
	<b>100</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100,000</b>	<b>100,000</b>

**Bomet County Executive**  
**Annual Report and Financial Statements for the year ended June 30<sup>th</sup>, 2025.**

**Notes to the Financial Statements (Continued)**

**15. Property, Plant and Equipment**

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Plant, Equipment And Machinery	Total
<b>Depreciation Rate</b>		<b>2%</b>	<b>12.5%</b>	<b>10%</b>	<b>12.50%</b>	<b>33.30%</b>	<b>12.5%</b>	
<b>Cost</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Opening Bal as 1st July 2024</b>								-
Additions	13,701,980	453,353,682	1,751,470	1,394,511,152	4,551,350	15,848,749	26,417,018	<b>1,910,135,401</b>
Disposals	0	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0
<b>As At 30th Jun 2025</b>	<b>13,701,980</b>	<b>453,353,682</b>	<b>1,751,470</b>	<b>1,394,511,152</b>	<b>4,551,350</b>	<b>15,848,749</b>	<b>26,417,018</b>	<b>1,910,135,401</b>
<b>Depreciation and Impairment</b>								
Depreciation	0	9,067,074	218,934	139,451,115	568,919	5,277,633	3,302,127	<b>157,885,802</b>
Disposals	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
<b>As At 30<sup>th</sup> Jun 2025</b>	<b>0</b>	<b>9,067,074</b>	<b>218,934</b>	<b>139,451,115</b>	<b>568,919</b>	<b>5,277,633</b>	<b>3,302,127</b>	<b>157,885,802</b>
<b>Net Book Values</b>	<b>13,701,980</b>	<b>444,286,609</b>	<b>1,532,536</b>	<b>1,255,060,037</b>	<b>3,982,431</b>	<b>10,571,116</b>	<b>23,114,891</b>	<b>1,752,249,599</b>
<b>Opening Bal as at 1st July 2025</b>								-
<b>As At 30th June, 2025</b>	<b>13,701,980</b>	<b>444,286,609</b>	<b>1,532,536</b>	<b>1,255,060,037</b>	<b>3,982,431</b>	<b>10,571,116</b>	<b>23,114,891</b>	<b>1,752,249,599</b>

Notes to the Financial Statements (Continued)

16. Trade and Other Payables

Description	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables	1,196,952,551	-
Employee payables	341,132,420	-
Other payables at year end	-	-
<b>Total trade and other payables</b>	<b>1,538,084,971</b>	<b>-</b>

17. Refundable Deposits and Prepayments

Description	2024/2025	Opening Statement 1st July 2024		
	Kshs	Kshs		
Customer deposits	5,109,610	26,974,131		
Prepayments	-	-		
Other deposits	-	-		
<b>Total deposits</b>	<b>5,109,610</b>	<b>26,974,131</b>		
<b>Ageing analysis: (Refundable deposits)</b>	Current FY	% of the Total	Opening Balance	% of the Total
<b>Under one year</b>	-	%	-	%
<b>1-2 years</b>	-	%	-	%
<b>2-3 years</b>	-	%	-	%
<b>Over 3 years</b>	-	%	-	%
<b>Total</b>	-		-	

Notes to the Financial Statements (Continued)

18. Cash Generated from Operations

	2024/2025
<b>Surplus for the year before tax</b>	1,440,060,346
<b>Adjusted for:</b>	
Depreciation	157,885,802
Non-cash grants received	-
Contributed assets	-
Impairment	-
Contribution to provisions	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	<b>1,597,946,148</b>
Increase in inventory	-
Increase in receivables	(585,400,947)
Increase in deferred income	-
Increase in payables	(78,622,620)
Increase in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>933,922,580</b>

Notes to the Financial Statements (Continued)

19. Financial Risk Management

The County Executive's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The County Executive's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The County Executive does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The County Executive's financial risk management objectives and policies are detailed below:

i) Credit risk

The county executive has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, considering its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the County Executive's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the County Executive's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Receivables from exchange transactions	691,369,912	691,369,912	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	<b>691,369,912</b>	<b>691,369,912</b>	-	-

**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the County Executive has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the County Executive's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the County Executive's directors, who have built an appropriate liquidity risk management framework for the management of the County Executive's short, medium and long-term funding and liquidity management requirements. The County Executive manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the County Executive under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	<b>Less than 1 month</b>	<b>Between 1-3 months</b>	<b>Over 5 months</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30 June 2025</b>				
Trade payables	341,132,420	0	1,196,952,551	1,538,084,971
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	<b>341,132,420</b>	<b>0</b>	<b>1,196,952,551</b>	<b>1,538,084,971</b>

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

**iii) Market risk**

The County Executive has put in place an internal audit function to assist it in assessing the risk faced by the County Executive on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the County Executive's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The County Executive's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the County Executive's exposure to market risks or the manner in which it manages and measures the risk.

**a) Foreign currency risk**

The county executive has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The county executive manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

**Financial Risk Management**

The carrying amount of the County Executive's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Notes to the Financial Statements (Continued)

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>			
<b>Financial Assets</b>	-	-	-
Investments	-	-	-
Cash	202,659,081	-	202,659,081
Debtors (CRF)	691,369,912	-	691,369,912
<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>			
Trade and Other Payables	1,538,084,971	-	1,538,084,971
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	1,538,084,971		<b>1,538,084,971</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>(644,055,978)</b>	-	<b>(644,055,978)</b>

**Financial Risk Management**

The following table demonstrates the effect on the County Executive's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

**b) Interest rate risk**

Interest rate risk is the risk that the County Executive's financial condition may be adversely affected as a result of changes in interest rate levels. The County Executive's interest rate risk arises from bank deposits. This exposes the County Executive to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the County Executive's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

## Notes to the Financial Statements (Continued)

### Financial Risk Management

#### Sensitivity analysis

The County Executive analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant.

#### Fair value of financial assets and liabilities

##### a) Financial instruments measured at fair value.

##### Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the County Executive's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The County Executive considers relevant and observable market prices in its valuations where possible.

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**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	-	-	-	-
<b>Non- Financial Assets</b>				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the County Executive’s capital risk management is to safeguard the County Executive’s ability to continue as a going concern. The County Executive capital structure comprises of the following funds:

	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
<b>Total Funds</b>	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalentents)	-	-
<b>Gearing</b>	-	-

Notes to the Financial Statements (Continued)

20. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the County Executive include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the County Executive, holding 100% of the County Executive's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the County Executive, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

<b>2024/2025</b>	
<b>Kshs</b>	
<b>Transactions with related parties</b>	
<b>a) Sales to related parties</b>	
<b>Total</b>	-
<b>B) purchases from related parties</b>	
Purchases of electricity from KPLC	62,165,070
Purchase of water from govt service providers	79,000
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
<b>Total</b>	<b>62,244,070</b>
<b>b) Grants /transfers from the government</b>	
Grants from national govt	-
<b>Total</b>	-
<b>c) Expenses incurred on behalf of related party</b>	
Payments of salaries and wages for employees	-
Payments for electricity for Bomet Water Company	37,508,782
<b>Total</b>	<b>37,508,782</b>
<b>d) Key management compensation</b>	
Compensation to key management	-
<b>Total</b>	<b>37,508,782</b>

Notes to the Financial Statements (Continued)

21. Contingent Assets and Contingent Liabilities

Contingent Assets

	<i>2024/2025</i>
	Kshs
<b>Contingent Assets</b>	
Insurance reimbursements	-
Assets Arising from determination of court cases	-
Reimbursable indemnities and guarantees	-
Receivables from other government entities	-
<b>Total</b>	-

Contingent Liabilities

	<i>2024/2025</i>
	Kshs
<b>Contingent Liabilities</b>	
<b>Court Case against the County Executive</b>	
Nakuru Court of Appeal Application no. NYR 20 OF 2018(UR 15/18)	2,300,000
Kericho ELRC Misc. 1 of 2020	2,383,979
Bomet High Court Misc. No 19 of 2017	2,500,000
Bomet High Court Civil Case No. 1 of 2019	4,500,000.00
Nairobi ELC JR 3 of 2020(Formerly Nairobi J.R Misc. App. No. 95 of 2019)	1,850,270.00
Bomet High Court Civil Appeal No. 44 of 2023	2,320,000
Nakuru Court of Appeal Civil Application No. 11 of 2020	3,300,000
Kericho Employment & Labour Relations Court No. E019 of 2023	5,500,000
Bomet Principal Magistrate's Court Civil Suit No. 50 of 2019	1,468,190
Bomet Senior Principal Magistrate's Court ELC Case E018 of 2022	1,500,000
Public Procurement Administrative Review Board Application No. 99 of 20223	250,000
Bomet High Court Civil Appeal No. 44 of 2023	2,320,000
Nairobi elc Misc. E235 OF 2024	300,000,000
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
<b>Total</b>	<b>330,192,439.44</b>

Notes to the Financial Statements (Continued)

**22. Capital Commitments**

<b>Capital Commitments</b>	<b>2024/2025</b>
	<b>Kshs</b>
Authorised for	-
Authorised and contracted for	-
<b>Total</b>	<b>-</b>

**23. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**24. Ultimate and Holding County Executive**

The County Executive ultimate parent is the Government of Kenya.

**25. Currency**

The financial statements are presented in Kenya Shillings (Kshs).

**16. Appendix**

**Appendix I: Implementation Status of Auditor-General's Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1.	<b>Unexplained voided Transactions</b>	The finance took administrative action against CO finance by writing a show cause letter and circularization memo to senior finance staff on procedures of voiding payments for audit verification. List of voided transactions and reasons for voiding was also justified and submitted to OAG for verification	Resolved	
2.	<b>Inaccuracy of acquisition of strategic stocks and Commodities</b>	Reconciliations between prior year and the year under review availed	Resolved	
3.	<b>Inaccuracy of pending accounts payable</b>		Work in progress	2 years
2	<b>Pending Bills</b>	The accounts payables have been reconciled however, verification is ongoing	Work in progress	2 years

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	<b>Emphasis of Matter</b>			
1	<b>Budgetary control and Performance</b>	Measures are being put in place to enhance own source revenue	Work in progress	12 months
	<b>Other matter</b>			
2	<b>Unresolved Prior year Matters</b>	The management has put in place deliberate measures to implement the audit recommendations and have successfully more than five issues raised previously.	Work In progress	12 months
	<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>			
1.1	<b>Routine Maintenance of Roads Routine Maintenance of Magiger - Kapkelei – Cheramgoi Road</b>	-Wrong documents had been erroneously attached.  -The correct notification of award dated 24 <sup>th</sup> November, 2023 and Contract dated 11 <sup>th</sup> December, 2023 was availed and confirmed.	Work in progress	6 months
1.2	<b>Construction of Kiswahili- Njerian Bridge connecting Silibwet Township and Merigi ward.</b>	-Confirmation of the projects in the CIDP and ADP as indicated in financial statement excerpts.  -Warning letters issued to staff for misplaced documents	Resolved	
1.3	<b>Construction Works Nyatembe- Tilanik Road</b>		Resolved	

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1.4	<b>Routine maintenance of Mochieket Road</b>		Resolved	
2	<b>Rehabilitation of Zero Two Steel Foot Bridge at Ndaraweta</b>	-PMC established for all projects and documents availed for verification. -Budget set aside for completion of ongoing and stalled projects	Resolved	
3.	<b>Chebunyo Dairy Milk Processing Plant</b>	-Correct documents availed and confirmed.	Work in Progress	18 months
4 4.1	<b>Acquisition of Land Irregular acquisition of Land</b>	The County Government instead of withholding the pending payments decided to fast-track the processing of tittle deeds.  The parcels of land were acquired from the owners or representatives where the owners were deceased.	Work in progress	24 months
4.2	<b>Avoidable expenditure on acquisition of Land</b>	The remaining 10% was a to be paid upon transfer of the parcels of lands to the County Government of Bomet. The Proprietor of the land went missing for Eight years until 2022 making the transfer process hard to go by.  The payments have been made in full and transfer of title is on course.	Work in progress	12 months
5.	<b>Lelaitich sweet potatoes Co-operative Processing Plant</b>	The County Government has since established project management and monitoring system by appointing project management Committee. A sampled appointment letter for PMC availed	Resolved	

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6.	<b>Proposed completion of Fresh Produce Pack house at Youth Farmers Trading Centre</b>	<p>The project has been completed and in use.</p> <p>The project is now complete and awaiting equipping and there is a budgetary provision for the same. Furthermore, the management is currently under negotiation with the National Government, and a request has made a made through to National Government Service Project (NESP).</p>	Work in progress	8 months
7. 7.1	<b>Delayed completion of Health Facilities Delayed Completion of Dr. Joyce Laboso Memorial, Mother and Child Wellness Centre</b>	<p>Further the titling process of the land is still ongoing, and the succession process is near completion.</p>	Work in progress.	12 months
7.	<b>Stalled project – Completion of Sigor Theatre</b>	<p>The management cancelled the tender and a new contract was awarded in March 2025. Currently the project is almost complete and is expected to be completed by the end of the financial year 2025-2026</p> <p>The County Government has prioritized completion of existing and stalled projects and is captured in the work plans and approved budget in view of completing stalled projects</p>	Work in progress	12 months
8. 8.1	<b>Irregular Water Works Irregular contracts on construction of water works and water pans</b>	<p>The management noted that a different notification of award document was erroneously attached.</p> <p>Administrative action was taken on officers.</p>	Resolved	
8.2	<b>Irregular award of contracts for Provision of Pipeline Works</b>	<p>Trainings were done to new officers on the requirements of the law.</p>	Resolved	

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8.3	<b>Irregular Contract variation</b>	The project is complete and is in use. The variation was evaluated by the project management committee and approved by the accounting officer.	Resolved	
9 9.1	<b>Irregular legal Expenses Civil case No 1 of 2019 in the High court of Bomet.</b>	New legal officers engaged to handle our cases through engagement of a solicitor, three legal counsels and two assistant legal counsels  The management has factored in the subsequent and current financial years to pay legal expenses.  The law firm was paid as per attached payment voucher provided for audit verification.	Work in progress	12 months
9.2	<b>ELRC Case No. E019 of 2023 in Kericho</b>	The management heeded to the committee's recommendation and will ensure that the legal fees are settled through a frame work agreed upon in the current financial years pending payables settlement plan.	Work in progress	12 months
9.3	<b>Nakuru Court of Appeal Taxation No 20 of 2018</b>	The department engaged the services of external lawyers previously before recruitment of County attorney. The county has since built capacity of the office by recruiting a county solicitor and additional legal counsel to cut cost.	Work in progress	12 months
9.4	<b>Long outstanding Legal Cases</b>		Work in progress	12 months
10. 10.1	<b>Supply and Delivery of Heavy Road Maintenance Machinery Irregular procurement of crawler excavators, Motor Graders and Drum Roller.</b>	The Log Books for the machinery were availed as evidence. The acquisition of heavy machinery is in line with the objective of construction of new roads and maintenance of existing roads in an	Resolved	

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		efficient and an effective manner as just one of the methods of implementing and achieving that laid down aim as per the CIDP		
10.2	<b>Irregular procurement of Tippers and Prime Mover</b>	<p>The acquisition of heavy machinery is in line with the objective of construction of new roads and maintenance of existing roads</p> <p>The procurement of the machines was introduced to the ADP by the County assembly through a supplementary budget after deliberations through a cabinet resolution that necessitated the review and revision priorities of the Original ADP in line with the new CIDP of 2022-2027. It was accordingly allocated resources in the subsequent budget making process.</p>	Resolved	
10.3	<b>Irregular Purchase of Farm Implements</b>	<p>It was regrettably noted that a different delivery note was erroneously attached.</p> <p>The correct delivery note and other supporting documents was availed as evidence.</p>	Resolved	
10.4	<b>Irregular Expenditure on purchase of Heavy Equipment</b>	<p>The expenditure was approved through supplementary appropriation and has been availed for verification. The budget for purchase of Heavy Equipment was done in phases, the first year 2022-2023 was budgeted an amount of Kshs. 250,000,000 while the second year in 2023-2024 had a budget amount of Kshs 123,000,000. Therefore, the expenditure was authorized through the appropriation act of 2023-2024 which was passed by the county assembly.</p> <p>Copy of approved budget for 2023-2024 was availed as evidence.</p>	Resolved	

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11	<b>Abandoned construction of Governors residence</b>	The completion works of the project are currently ongoing.	Work in progress	6 months
12	<b>Construction of Kapletundo ward Office</b>	The project is complete and in use. Current photos of the project and certificate of completion was provided to the auditor for audit verification and confirmed	Resolved	
13 13.1	<b>Irregular Personnel emoluments Payment of Salaries in shared bank accounts</b>	The officers had erred in filling biodata due to copying while filling the forms, but the correct account numbers in the payroll have been availed for verification. Further, more the corrected biodata forms were availed and confirmed.	Resolved.	
13.2	<b>Unexplained Movement in Job groups</b>	The officers affected were assigned new job groups upon appointment to higher positions on contract terms that were advertised. The evidence was availed and confirmed.	Resolved	
13.3	<b>Irregular Payment of special House Allowance</b>	The payment of these allowance was as per the circular on house allowances to the new county staff at the advent of devolution which was adopted for all new employees engaged by the county government. However, the anomaly has been cured by promotions done along the way.	Work in progress	12 months
13.4	<b>Non- compliance with Fiscal responsibility of wage Bill was in breach of the law.</b>	The expenditure on wage bill was above what is set at thirty-five percent (35%) since the expenditure on wages and salaries is a fixed expense regardless of shortfalls in revenue. The management is in the process of putting in place several interventions that will reduce the PE cost to development cost ratio by improving on enforcement strategies to enhance own source revenue. Revenue collection	Work in progress	12 months

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		strategies are currently being overhauled as one of those interventions		
13.5	<b>Non -compliance with the law on mandatory retirement</b>	The officers under review are all retired except two who are persons with disability. Some Staff were either seconded back, transferred to other external entities, resigned or unfortunately deceased as shown in the responding attachment under the same appendix name. Appendix 19 (XIV) represent staff who are all retired under the statutory retirement age requirements. The staff in 19 (XV) are all retired except two (2) officers who are yet to retire under the mandatory age of 65 (Sixty-five)	Resolved	
14	<b>Employees earning Less Than a third Basic salary</b>	The management will ensure that staff are well within third basic salary rule through preauthorization.  Over committed staff salary occurred when housing levy and the new rates on NSSF were automatically implemented. This caused the salary of the listed staff members to drop below the threshold. Going forward the management is keen to ensure adherence to the third of basic salary rule.	Work in progress	12 months
15	<b>Action on Internal Audit Reports</b>	New internal audit staff in the previous two recent adverts made. FY 2024/25, an additional staff and another two awaiting court ruling that halted the recruitment of staff. The County Government of Bomet has an approved Audit Committee charter that was approved by the Cabinet on 20th February 2024 and signed by H.E the Governor and the Chairman Audit Committee on 26th February 2024	Resolved	
16	<b>Irregular Development Budget</b>	Emphasis placed on own source revenue by ensuring that the interventions that we are working on are yielding fruits going forward. I have a strong conviction that the revenue administration act and valuation roll will assist us to meet and surpass our targets in this financial year 2025-2026	Work in progress	12 months

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REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE			
1	Supply of Medical Drugs by Kenya Medical Supplies Authority (KEMSA)	The management heeded to the recommendation of the committee and tasked officers to identify the gaps noted in stores management and further administrative actions recommended. The chief Officer Finance did a show cause letter to the responsible Officers	Resolved

  
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Accounting officer 

Date... 28/08/2025

**Bomet County Executive**  
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**Appendix II: Projects implemented by Bomet County Government**  
**II. Status of Projects completion**

(S/No.	Sector Name	Project name	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
<b>1. Administration, Public Service and Special Programmes</b>								
		Kipsonoi ward office	7,294,130.00	6,944,130	97%		6,944,130	CGoB
		Kapletundo ward office	8,000,000.00	3,000,000	97%		3,000,000	CGoB
		Ndaraweta ward office renovation	6,875,174.00.00	6,455,174	97%		6,455,174	CGoB
		Governor's residence	78,413,515.00		78%			CGoB

Sector Name	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
<b>2. Agriculture, Livestock &amp; Fisheries and Cooperatives</b>							
Agriculture, Livestock & Fisheries	Proposed works for the construction of Saptet tea buying centre	1.5 million		100% complete	3,670,388.48	3,303,583.90	CGoB
Agriculture, Livestock & Fisheries	Proposed works for the renovation of Mulot slaughterhouse	1.5 million		100% complete	1,657,498.00	1,657,498.00	CGoB

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Agriculture, Livestock & Fisheries	Proposed works for renovation of Sugutek cattle dip	<b>1.5 million</b>		100% complete	1,331,000.00	1,331,000.00	CGoB
Agriculture, Livestock & Fisheries	Proposed works for construction of Semoi tea buying centre	1.5 million		40% complete	3,199,560.00		CGoB
Agriculture, Livestock & Fisheries	Proposed works for the renovation of Lelaitich cattle dip	<b>1.5 million</b>		100% complete	1,452,995.00	1,452,995.00	CGoB
Agriculture, Livestock & Fisheries	Proposed works for the construction of a public toilet at Kapkwen sales yard	1 million		95% complete	1,003,159.50	1,003,159.50	CGoB
Agriculture, Livestock & Fisheries	Supply and delivery of animal rabies disease vaccines	1.5 million		Animal health improvement campaign on going	1,498,000.00	1,498,000.00	CGoB
Agriculture, Livestock & Fisheries	Proposed works for the construction of ablution block	1.8 million		10 % complete	1,797,117.00	1,797,117.00	CGoB
Agriculture, Livestock & Fisheries	Supply and delivery of Black quarter disease vaccines	2.7 million		Animal health improvement campaign on going	2,752,380.00	2,752,380.00	CGoB

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Agriculture, Livestock & Fisheries	Supply and delivery of Lumpy skin disease vaccines	1.1 million		Animal health improvement campaign on going	1,160,008.00	1,160,008.00	CGoB
Agriculture, Livestock & Fisheries	Proposed works for the exhaustion of Mulot Slaughterhouse	0.6 million		complete	574,500.00		CGoB
Agriculture, Livestock & Fisheries	Proposed works for the renovation of Kapsimotwa slaughterhouse	1.05 million		30% complete	1,078,00.00	1,078,00.00	CGoB

**3.Economic Planning, Finance and ICT**

	a.	ICT						
		Installation of Structured Local Area Network Cabling, Chemaner VTC, Chemaner Ward	1,510,255	1,510,255	100%	2,000,000	1,510,255	CGoB
		Installation of Structured Local Area Network Cabling, Kaptien VTC, Boito Ward	1,498,222	0	100%	2,000,000	1,498,222	CGoB
		Installation of Structured Local Area Network	1,289,006	0	100%	1,500,000	1,289,006	CGoB

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		Cabling, Municipal Fire Station and Offices/Disaster Management Offices						
		Installation of Structured Local Area Network Cabling, Sigor Sub County Hospital (Phase 1), Sigor Ward	1,688,916	0	100%	2,000,000	1,688,916	CGoB
		County processes portal	940,000	0	100%	1,000,000	940,000	CGoB
	<b>b.</b>	<b>Economic Planning</b>						
		Avocado Packhouse	192,000,000	70,000,000	505	85,000,000	70,000,000	CGoB

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Sector Name	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Source s of funds
<b>4.Education, Vocational Training, Youth and Sports</b>							
	Construction of ECD classroom and pit latrine Kitaima	2,298,590.00	0	70%	2,000,000	2,298,590.00	COG
	Construction of ECD classroom and pit latrine Cheptebes	2,320,810.00	0	0%	2,000,000	2,320,810.00	COG
	Construction of ECD classroom and pit latrine at Tilangok	2,231,250.75	0	100%	2,000,000	2,231,250.75	COG
	Construction of ECD classroom and pit latrine at Chepkeswaet	2,290,000.00	2,290,000.00	100%	2,000,000	2,290,000.00	COG
	Construction of ECD classroom and pit latrine at Tumbelyon	2,288,000.00	2,288,000.00	100%	2,000,000	2,288,000.00	COG
	Construction of ECD classroom and pit latrine at Kimoso	2,195,152.00	2,195,152.00	100%	2,000,000	2,195,152.00	COG
	Construction of ECD classroom and pit latrine at Kipkoligo	2,100,335.00	0	100%	2,000,000	2,100,335.00	COG
	Construction of ECD classroom and pit latrine at Kichutmo	2,297,714.00	0	100%	2,000,000	2,297,714.00	COG
	Construction of ECD classroom and pit latrine at Tuiyobei	2,050,250.00	0	100%	2,000,000	2,050,250.00	COG
	Construction of ECD classroom and pit latrine at New Chebaibai	2,085,180.00	0	100%	2,000,000	2,085,180.00	COG
	Construction of ECD classrooms and pit latrines at Chepkurbet ECD	2,197,850.00	0	100%	2,000,000	2,197,850.00	COG

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Construction of ECD classrooms and pit latrines at Kiptebes ECD	2,250,224.00	0	100%	2,000,000	2,250,224.00	COG
Construction of ECD classroom and pit latrine at Kikonor	2,289,250.00	0	100%	2,000,000	2,289,250.00	COG
Construction of ECD classroom and pit latrine at AIC Emmanuel	2,294,395.00	0	100%	2,000,000	2,294,395.00	COG
Construction of ECD classroom and pit latrine at Togomin	2,108,500.00	2,108,500.00	100%	2,000,000	2,108,500.00	COG
Construction of ECD classroom and pit latrine at Ririk	2,000,000.00	2,000,000.00	100%	2,000,000	2,000,000.00	COG
Construction of ECD classroom and pit latrine at Keteremo	2,141,770.00	0	100%	2,000,000	2,141,770.00	COG
Construction of ECD classroom and pit latrine at Soma	2,280,544.00	2,280,544.00	100%	2,000,000	2,280,544.00	COG
Construction of ECD classroom and pit latrine at Kapkilaibei market ECD	2,085,690.00	0	80%	2,000,000	2,085,690.00	COG
Construction of ECD classroom and pit latrine at Kaboson	2,197,890.00	0	0%	2,000,000	2,197,890.00	COG
Completion of ECD classroom and pit latrine Koita	2,278,800.00	2,278,800.00	100%	2,000,000	2,278,800.00	COG
Completion of ECD classroom and pit latrine Bemjat	2,122,550.00	0	100%	2,000,000	2,122,550.00	COG
Construction of ECD classroom and pit latrine at Sosur	2,320,000.00	0	40%	2,000,000	2,320,000.00	COG
Construction of ECD classroom and pit latrine at Sisei	2,299,620.00	0	100%	2,000,000	2,299,620.00	COG
Construction of ECD classroom and pit latrine at Tabarmunai	2,099,980.00	0	90%	2,000,000	2,099,980.00	COG

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Construction of ECD classroom and pit latrine at Kabema central	2,189,140.00	0	100%	2,000,000	2,189,140.00	COG
Construction of ECD classroom and pit latrine at Kesicho	2,299,989.00	0	100%	2,000,000	2,299,989.00	COG
Construction of ECD classroom and pit latrine at Nganaset	2,218,818.00	0	100%	2,000,000	2,218,818.00	COG
Construction of ECD classroom and pit latrine at Kamoyo	2,285,116.00	0	100%	2,000,000	2,285,116.00	COG
Construction of ECD classroom and pit latrine at Kiromwok	2,271,451.00	0	100%	2,000,000	2,271,451.00	COG
Completion of ECD classroom and pit latrine at Rerendet	2,286,232.00	0	100%	2,000,000	2,286,232.00	COG
Completion of ECD classroom and pit latrine at Umoja Kaproret	2,197,630.20	0	100%	2,000,000	2,197,630.20	COG
Construction of ECD classrooms and pit latrines at Kapsangaru	2,262,910.00	2,262,910.00	100%	2,000,000	2,262,910.00	COG
Construction of ECD classrooms and pit latrines at Leldaet	2,288,650.00	0	100%	2,000,000	2,288,650.00	COG
Construction of ECD classroom and pit latrine at Kapolesobei	1,989,945.00	0	100%	2,000,000	1,989,945.00	COG
Construction of ECD classroom and pit latrine at Kiptenden	1,999,170.00	0	100%	2,000,000	1,999,170.00	COG
Construction of ECD classroom and pit latrine at Chongenwo	2,311,520.00	0	100%	2,000,000	2,311,520.00	COG
Construction of ECD classroom and pit latrine at Kapcheluch	2,193,780.00	0	100%	2,000,000	2,193,780.00	COG
Construction of ECD classroom and pit latrine at Kaptigo	2,214,110.00	0	70%	2,000,000	2,214,110.00	COG
Construction of ECD classroom and pit latrine at Kimenderit	2,196,710.00	0	100%	2,000,000	2,196,710.00	COG

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Construction of ECD classroom and pit latrine at Sinendet	2,000,000.00	0	100%	2,000,000	2,000,000.00	COG
Construction of ECD classroom and pit latrine at Manaret	2,294,120.00	0	100%	2,000,000	2,294,120.00	COG
Construction of ECD classroom and pit latrine at Kapsasian	2,222,837.60	2,222,837.60	100%	2,000,000	2,222,837.60	COG
Construction of ECD classroom and pit latrine at Kapchemoino	2,198,200.00	0	100%	2,000,000	2,198,200.00	COG
Construction of ECD classroom and pit latrine at Kipkebe	2,192,500.00	0	100%	2,000,000	2,192,500.00	COG
Construction of ECD classroom and pit latrine at Chesoton	2,240,680.00	2,240,680.00	100%	2,000,000	2,240,680.00	COG
Construction of ECD classroom and pit latrine at Sinendet	2,362,955.00	0	100%	2,000,000	2,362,955.00	COG
Construction of ECD classroom and pit latrine at Berea	2,092,780.00	0	100%	2,000,000	2,092,780.00	COG
Construction of ECD classroom and pit latrine at Tarakwet	2,235,530.00	2,235,530.00	100%	2,000,000	2,235,530.00	COG
Construction of ECD classroom and pit latrine at Kures	2,278,540.00	0	100%	2,000,000	2,278,540.00	COG

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<b>5. Gender, Culture and Social Services</b>							
	Silibwet Library Kitchen (Silibwet Township)	1,200,000	1,445,000	Complete but paid		1,445,000	CGoB
	Fencing of Children Holding Ground (Bomet Town)	600,000	829,000	Complete and paid		829,000	CGoB
<b>Sector Name</b>	<b>Project</b>	<b>Total project Cost</b>	<b>Total expended to date</b>	<b>Completion % to date</b>	<b>Budget</b>	<b>Actual</b>	<b>Sources of funds</b>
<b>6. Health Services</b>							
Health services	Kapkimolwa dispensary renovation	1,548,781.50		100%	1,500,000	1,548,781.50	CGOB
Health services	Renovation of Olokyin health centre	1,613,850		100%	1,500,000	1,613,850	CGOB
Health services	Renovation of Kimunchul dispensary	1,503,621.60		70%	1,300,000	1,503,621.60	CGOB
Health services	Completion of Tegat Sub County Hospital Radiology Unit	17,551,509.60		30%	10,000,000	17,551,509.60	CGOB
Health services	Construction of Longisa County Referral gate and gatehouse	2,060,250		90%	6,000,000	2,060,250	CGOB
Health services	Construction of Morit New dispensary and pit latrine	4,895,247		35%	2,500,000	4,895,247	CGOB
Health services	Renovation of Solyot dispensary	1,550,220.00		10%	1,200,000	1,550,220.00	CGOB
Health services	Completion of Masese dispensary and pit latrine	3,381,551		95%	3,283,542	3,381,551	CGOB
Health services	construction of 02 area dispensary and pit latrine	4,704,550		35%	4,000,000	4,704,550	CGOB

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Health services	Renovation of Silibwet health centre and inpatient wards	2,799,479		100%	2,500,000	2,799,479	CGOB
Health services	Construction of Kapkoros Sub County Hospital in patient wards and theatre	46,799,906.50		65%	24,000,000	46,799,906.50	CGOB
Health services	Construction of Kapkoros SCH waste treatment plant	4,835,640		45%	4,000,000	4,845,640	CGOB
Health services	Mugango dispensary maternity completion and construction of septic tank	2,547,725.78		100%	2,200,000	2,547,725.78	CGOB
Health services	Bomet Health Centre WASH Hub renovation	1,849,100		100%	1,800,000	1,849,100	CGOB
Health services	Construction of pit latrine at Umoja dispensary	1,111,635		95%	700,000	1,111,635	CGOB
Health services	Construction of Kaplele dispensary and pit latrine	4,895,898		43%	2,500,000	4,895,898	CGOB
Health services	Construction of theatre,radiology and surgical wards at Sigor Sub County Hospital	45,390,505.88		10%	22,000,000	45,390,505.88	CGOB
Health services	Completion of saunet dispensary and pit latrine	4,229,330		46%	4,000,000	4,229,330	CGOB
Health services	Sugumerga maternity completion including elevated water tank and septic tank	3,301,810		100%	2,800,000	3,301,810	CGOB
Health services	Construction of Ndanai Sub County Hospital in-patient wards	38,889,005.99		65%	20,000,000	38,889,005.99	CGOB
	Construction of Ndanai septic tank				1,800,000		
Health services	Construction of Burgei dispensary pit latrine	522,300		100%	450,000	522,300	CGOB

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Health services	Construction of new dispensary structure at Cheboet dispensary	4,991,417		47%	4,000,000	4,991,417	CGOB
Health services	kapkures renovation of maternity and elevated water tank	4,810,071		93%	3,000,000	4,810,071	CGOB
Health services	Itare dispensary laboratory completion, construction of pit latrine and waste burning chamber	1,536,455.67		0	1,500,000	1,536,455.67	CGOB
Health services	Kimulot dispensary pit latrine construction	598,023		100%	450,000	598,023	CGOB
Health services	Cheptangulgei dispensary renovation	1,500,770.25		0	1,300,000	1,500,770.25	CGOB
Health services	Njerian dispensary renovation	2,353,545.15		0	1,500,000	2,353,545.15	CGOB
Health services	Sachora dispensary pit latrine	510,000		100	450,000	510,000	CGOB
Health services	Motiret dispensary pit latrine	524,490		100	450,000	524,490	CGOB
Health services	Kiricha dispensary septic tank	1,458,686.25		100%	1,500,000	1,458,686.25	CGOB
Health services	Makimeny dispensary renovation	1,953,000		100%	1,953,000	1,900,000	CGOB
Health services	Rongena dispensary laboratory	2,901,130		100%	2,400,000	2,901,130	CGOB
Health services	Sitotwet dispensary completion	3,822,068.25		100%	4,000,000	3,822,068.25	CGOB
Health services	Kirimose new dispensary	3,881,421		100%	4,000,000	3,881,421	CGOB
Health services	Chelemei dispensary completion	3,500,284		100%	4,000,000	3,500,284	CGOB

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	Kapkimolwa Dispensary maternity wing			100%	2,000,000		
	Koimiret Dispensary completion of a new dispensary after previous facility cracked			100%	2,000,000		
	osto Dispensary Laboratory completion			100%	550,000		
	Bomet H/C MCH extension			100%	1,400,000		
	Kapkesosio maternity septic tank and renovation			100%	3,100,000		
	Renovation of Singorwet Health centre				1,400,000		
	Olbutyo health centre emergency pit latrine				800,000		
	Renovation of Lugumek dispensary				1,500,000		
	Renovation of chemengwa dispensary				1,200,000		

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Sector Name	Project	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Sources of Funds
<b>7.Lands, Housing, Urban Development and Municipalities</b>							
	Land Acquisition	25m	13,282,980	40%	25m	13,282,980	CGoB
	Fencing of Market	2,480,920	2,480,000	100%	2,480,920	2,480,000	CGoB
	Renovation of Offices	670,000	670,000	100%	670,000	670,000	CGoB
	Renovation of 4 Units Of 2 Bedroom Houses	3,050,120	0	5%	3,050,120	0	CGoB
	Survey Materials, Surveying and Beaconing of Public Lands	1,998,500	1,998,500	80%	1,998,500	1,998,500	CGoB
	Renovation of Bomet Bus Park	3,599,990.48	0	10%	3,599,990.48	0	CGoB
	Routine Maintenance of Bomet Storm Water Drainage	4,998,440	4,998,440	100%	4,998,440	4,998,440	CGoB
	Booking Offices	3,458,400	0	10%	3,458,400	0	CGoB
	Routine Maintenance of Chebole Town Access Roads	2,600,232.80	2,600,232.80	100%	2,600,232.80	2,600,232.80	CGoB
	Consultancy for Designs Services to Upgrade Selected Bomet Town Roads	2,000,000	2,000,000	100%	2,000,000	2,000,000	CGoB
	Furnitures for Bomet Municipality	2,995,600	2,995,600	100%	2,995,600	2,995,600	CGoB
	Routine Maintenance of Imarisha-Burgei Road	3,394,087.50	3,394,087.50	100%	3,394,087.50	3,394,087.50	CGoB
	Routine Maintenance of Kapkoros Market Access	4,300,197	4,300,197	100%	4,300,197	4,300,197	CGoB
	Routine Maintenance of Kesabita Junction-Kyogong Stadium Road	3,109,413.60	3,109,413.60	100%	3,109,413.60	3,109,413.60	CGoB
	Routine Maintenance of Kwft-Bomet Primary-B3 Road	2,998,237.50	2,998,237.50	100%	2,998,237.50	3,109,413.60	CGoB

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Routine Maintenance of Merigi Town Access Road	1,995,037.60	1,995,037.60	100%	1,995,037.60	1,995,037.60	CGoB
Supply And Delivery of Milk, Sugar, Water, Tealeaves and Sanitary Items	683,975	683,975	100%	683,975	816,025	CGoB
Construction of Market Sheds and Renovations At Bomet Town	2,842,562	0	10%	2,842,562	0	CGoB
Routine Maintenance of Rio – Faith Church Access Road	2,997,672	2,997,672	100%	2,997,672	2,997,672	CGoB
Construction of Sheba Roads	2,598,300	2,598,300	100%	2,598,300	2,598,300	CGoB
Routine Maintenance of Sigor Town Access Roads	4,198,823	4,198,823	100%	4,198,823	4,198,823	CGoB
Routine Maintenance of Imarisha-Burgesi Road	3,394,087.50	3,394,087.50	100%	3,394,087.50	3,394,087.50	CGoB
Supply and Delivery of Office Stationery	1,588,813	1,588,813	100%	1,588,813	1,588,813	CGoB

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Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of Funds
<b>8.Roads, Public Works and Transport</b>						
Routine Maintenance of Tinga Moja – Itare -Jakoror Road	2,798,708.80	2,798,708.80	95%	2,800,000	2,798,708.80	CGoB
Routine Maintenance of Silibwet Subways- Kipngeno B- Chepkulo Road	2,777,040.00	2,777,040.00	95%	2,800,000	2,777,040.00	CGoB
Routine Maintenance of Kipsegon - Chebois Road	2,752,535.00	2,752,535.00	95%	2,800,000	2,752,535.00	CGoB
Routine Maintenance of Chemeger - Kamenes Road	2,763,352.00	2,763,352.00	95%	2,800,000	2,763,352.00	CGoB
Routine Maintenance of Chulchuliet – Silanga – Arap Koskey Road	2,796,760.00	2,796,760.00	95%	2,800,000	2,796,760.00	CGoB
Routine Maintenance of Imenuet Ecd – Amalo Road	2,794,075.76	2,794,075.76	95%	2,800,000	2,794,075.76	CGoB
Routine Maintenance of Kongasis Aic - Kap Philimon- Kap Mosonik Road	2,775,416.00	2,775,416.00	95%	2,800,000	2,775,416.00	CGoB
Routine Maintenance of Osama – Kiboson – Saramek – Tangit Road	2,755,232.00	2,755,232.00	95%	2,800,000	2,755,232.00	CGoB
Routine Maintenance of Somorio Mg54 - Gomet Road	4,444,250.00	4,444,250.00	95%	4,500,000	4,444,250.00	CGoB
Routine Maintenance of Bondet - Zero Two Road	2,770,080.00	2,770,080.00	95%	2,800,000	2,770,080.00	CGoB
Routine Maintenance of Joyland– Tendwet Road	2,769,128.80	2,769,128.80	95%	2,800,000	2,769,128.80	CGoB
Routine Maintenance of Kangirin– Kapcity Road	2,797,917.68	2,797,917.68	95%	2,800,000	2,797,917.68	CGoB
Routine Maintenance of Tinet –Cheimen Road	2,784,162.40	2,784,162.40	95%	2,800,000	2,784,162.40	CGoB

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Routine Maintenance of Kelyot –Kiplabotwo – Mengit Road	2,793,894.80	2,793,894.80	95%	2,800,000	2,793,894.80	CGoB
Routine Maintenance of Kitoben - Berea Road	4,492,132.00	4,492,132.00	95%	4,500,000	4,492,132.00	CGoB
Routine Maintenance of Kinyose Dam - Kapsang'aru Road	3,067,040.00	3,067,040.00	95%	3,100,000	3,067,040.00	CGoB
Routine Maintenance of Kimargis– Kiptewit Road	3,092,132.00	3,092,132.00	95%	3,100,000	3,092,132.00	CGoB
Routine Maintenance of Longisa Town – Chesitgei (Arap Chepkwony) – Kugunoi Road	3,055,155.00	3,055,155.00	95%	3,100,000	3,055,155.00	CGoB
Routine Maintenance of Kapundi– Soma Pry road	3,099,404.00	3,099,404.00	95%	3,100,000	3,099,404.00	CGoB
Routine Maintenance of Leweney – Kapchepkoro Water Supply Point Road	2,991,408.00	2,991,408.00	95%	3,100,000	2,991,408.00	CGoB
Routine maintenance of karapbirir – jupilee – kaplelach road	2,994,320.00	2,994,320.00	95%	3,100,000	2,994,320.00	CGoB
Routine Maintenance Of Bluegum- Chesogori Road	3,345,356.00	3,345,356.00	95%	3,100,000	3,345,356.00	CGoB
Routine Maintenance of Sotit -Kamaget - Kondamet Road	3,051,960.00	3,051,960.00	95%	3,100,000	3,051,960.00	CGoB
Routine Maintenance of Arap Songony – Kap Henry (Kinyoki) Road	3,041,056.00	3,041,056.00	95%	3,100,000	3,041,056.00	CGoB
Routine Maintenance of Arap Rator - Kapmbele Road	3,030,000.00	3,030,000.00	95%	3,100,000	3,030,000.00	CGoB
Routine Maintenance of Koroma - Kaptelwa Road	2,996,918.00	2,996,918.00	95%	3,100,000	2,996,918.00	CGoB
Routine Maintenance of Kapsigilai – Soket – Tilyot Primary Road	3,050,466.00	3,050,466.00	95%	3,100,000	3,050,466.00	CGoB
Routine Maintenance of Olng'oswet - Road Block - Kiptobit Road	4,100,368.00	4,100,368.00	95%	4,300,000	4,100,368.00	CGoB

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Routine Maintenance of Chesitgei - Oling'oswet - Road Block	3,650,746.00	3,650,746.00	95%	3,800,000	3,650,746.00	CGoB
Routine Maintenance of Cis Mara Raiya, Hossana Church - Raiya Tai Resort Road	3,142,643.00	3,142,643.00	95%	3,200,000	3,142,643.00	CGoB
Routine Maintenance Koita – Ndabibi Road	4,042,901.60	4,042,901.60	95%	4,100,000	4,042,901.60	CGoB
Routine Maintenance Cheboror – Misingo - Koita Road	4,006,247.92	4,006,247.92	95%	4,100,000	4,006,247.92	CGoB
Routine Maintenance Kongebet Ecd – Banana Shop Road	3,677,060.80	3,677,060.80	95%	3,800,000	3,677,060.80	CGoB
Routine Maintenance Central - Tabarin Road	3,823,429.60	3,823,429.60	95%	3,900,000	3,823,429.60	CGoB
Routine Maintenance Kapjames – Kalyet Comprehensive School Road	4,111,350.88	4,111,350.88	95%	4,200,000	4,111,350.88	CGoB
Routine maintenance Kimolwet –Kiplabotwo – Arap Bii dam - Ndubai Road	4,132,046.44	4,132,046.44	95%	4,200,000	4,132,046.44	CGoB
Routine Maintenance of Tinga Moja – Kapweldon Road	3,956,654.44	3,956,654.44	95%	4,100,000	3,956,654.44	CGoB
Routine Maintenance Kiptemenio - Kaptembwo Road	4,995,236.08	4,995,236.08	95%	5,000,000	4,995,236.08	CGoB
Routine Maintenance Kap Michael Junction- Arap Keta- Kioskit Road	3,879,040.00	3,879,040.00	95%	4,000,000	3,879,040.00	CGoB
Routine Maintenance Kap Sammy Centre – Chepkirabach Road	3,879,040.00	3,879,040.00	95%	4,000,000	3,879,040.00	CGoB
Routine Maintenance Kapleu – Arap Leleito Road	3,521,760.00	3,521,760.00	95%	3,500,000	3,521,760.00	CGoB
Routine Maintenance Litiik- Nyambugo Dispensary Road	3,700,400.00	3,700,400.00	95%	3,800,000	3,700,400.00	CGoB

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Routine Maintenance Kipsegon- Chebois Juction Road	4,057,680.00	4,057,680.00	95%	4,000,000	4,057,680.00	CGoB
Routine Maintenance Chebois Junction- Kilobero- Tebeswet Road	3,968,360.00	3,968,360.00	95%	4,000,000	3,968,360.00	CGoB
Routine Maintenance Marifa- Kitenden Road	3,075,160.00	3,075,160.00	95%	3,100,000	3,075,160.00	CGoB
Routine Maintenance Chepkitwal - Kp 14 Road	3,432,440.00	3,432,440.00	95%	3,500,000	3,432,440.00	CGoB
Routine Maintenance Chemoiben- Saoset Road	3,253,800.00	3,253,800.00	95%	3,300,000	3,253,800.00	CGoB
Routine Maintenance Kaptororgo Banda- Oinet Road	3,343,120.00	3,343,120.00	95%	3,400,000	3,343,120.00	CGoB
Routine Maintenance Teganda- Takaruto Road	3,521,760.00	3,521,760.00	95%	3,500,000	3,521,760.00	CGoB
Routine Maintenance Kapngetuny – Kuro – Kecheiyat Pry Junction Road	4,057,680.00	4,057,680.00	95%	4,000,000	4,057,680.00	CGoB
Routine Maintenance Tenwek Juction- Tenwek International- Chelymo Road	3,228,280.00	3,228,280.00	95%	3,500,000	3,228,280.00	CGoB
Routine Maintenance Kapinjiru- Kiptilingit- Cheche Bridge Road	4,057,680.00	4,057,680.00	95%	4,000,000	4,057,680.00	CGoB
Routine Maintanace of Siongiroi - Ndanai Junction - St. Sofia Schl - Chebole - Siongiroi Road	2,793,570.00	2,793,570.00	95%	3,800,000	2,793,570.00	CGoB
Routine Maintenance and Construction Burgei Dispensary- Kapindee Juction Road	4,201,694.00	4,201,694.00	95%	4,200,000	4,201,694.00	CGoB
Routine Maintenance and Construction Sda-Kamoing- Sign- Post Road	4,200,000.00	4,200,000.00	95%	4,200,000	4,200,000.00	CGoB

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Routine maintenance and construction Kaplong Boys Primary-Sachangwan Road	4,100,000.00	4,100,000.00	95%	4,100,000	4,100,000.00	CGoB
Routine Maintenance of Kimuta Bridge- Full Gospel Church Road	4,884,383.00	4,884,383.00	95%	5,000,000	4,884,383.00	CGoB
Routine Maintenance of Kipsile- Kapndoto- Kapmugeno Mgtbc 57	4,521,274.00	4,521,274.00	95%	4,500,000	4,521,274.00	CGoB
Routine Maintenance of Kibaraa- Michira- Kamusa- Cheptebes Road	4,654,616.00	4,654,616.00	95%	4,700,000	4,654,616.00	CGoB
Routine Maintenance of Kipsiwon Sachora- Chingondi Road	4,901,464.00	4,901,464.00	95%	5,000,000	4,901,464.00	CGoB
Routine Maintenance of Kesengei Junction- Tea Buying Centre Road	4,845,691.78	4,845,691.78	95%	5,000,000	4,845,691.78	CGoB
Routine Maintenance and Construction Kimindilil- Kapcheptebe Road	4,463,970.00	4,463,970.00	95%	4,500,000	4,463,970.00	CGoB
Routine Maintenance of Sugutek- Kapchumo-Chepkulo Road	4,692,780.00	4,692,780.00	95%	4,700,000	4,692,780.00	CGoB
Routine Maintenance of Kt13- Kt88 Road	4,789,417.00	4,789,417.00	95%	4,800,000	4,789,417.00	CGoB
Routine Maintenance of Yoiwana Block 5 - Forest Road	4,990,931.50	4,990,931.50	95%	5,000,000	4,990,931.50	CGoB
routine maintenance of cis mara- raia road	3,142,643.00	3,142,643.00	95%	3,200,000	3,142,643.00	CGoB
Routine Maintanace of Chebungungon- Arap Seron- Chepkulo Road	3,104,385.97	3,104,385.97	100%	3,200,000	3,104,385.97	CGoB
Routine Maintanace of Tirgaga Town Aerial- Chepkulo Road	3,955,832.00	3,955,832.00	100%	4,000,000	3,955,832.00	CGoB
Routine Maintanace of Kapkoros- Nyangurongo Road	3,199,934.24	3,199,934.24	95%	3,200,000	3,199,934.24	CGoB

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Routine Maintanace of Ngainet-Kamaziit Road	3,519,690.56	3,519,690.56	95%	3,600,000	3,519,690.56	CGoB
Routine Maintanace of Kap Terer Pry- Ngwonet Deliverance Church- Ngwonet Sign Post Road	3,407,964	3,407,964	95%	3,500,000	3,407,964.00	CGoB
Routine Maintanace of Sugumerka- Cheptuiyet Road	3,781,194	3,781,194	95%	3,800,000	3,781,194.00	CGoB
Routine maintainace of Kimugul Centre- Sagana Pry Road	3,967,200	3,967,200	95%	4,000,000	3,967,200.00	CGoB
Routine Maintanace of Olbutyo Junction- Chepanyiny Road	3,899,873.60	3,899,873.60	95%	4,000,000	3,899,873.60	CGoB
Routine Maintanace of Off Chebirir Tarmac- Kabisoge Road	3,859,900	3,859,900	95%	4,000,000	3,859,900.00	CGoB
Routine Maintanace of Kelyot - Letaitich River Road	4,015,920	4,015,920	95%	4,000,000	4,015,920.00	CGoB
Routine Maintanace of Kaptumo - Kamongil - Chesoton Road	4,031,580	4,031,580	95%	4,000,000	4,031,580.00	CGoB
Routine Maintanace of Chesoton Kamosiro - Nark Bridge Road	4,033,552	4,033,552	95%	4,000,000	4,033,552.00	CGoB
Routine maintainace of Kiptures - Junct. Kipkoligo road	3,942,956	3,942,956	95%	4,000,000	3,942,956.00	CGoB
Routine maintainace of Kokones - Soget Road	3,665,600	3,665,600	95%	3,800,000	3,665,600.00	CGoB
Routine maintainace of Wesega - Mugei Road	3,794,824	3,794,824	95%	3,800,000	3,794,824.00	CGoB
Kapleu – Sachangwan Upec Church Road			100%			CGoB
Construction of Kinyang'a Foot Bridge	4,900,000.00	4,900,000.00	40%	5,000,000.00		CGoB
Completion of Kiswahili Bridge	2,990,000.00	2,990,000.00	100%	3,000,000.00		CGoB

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<b>PRECAST CULVERTS</b>						
Construction of Precast Culverts Across The Wards		25,000,000.00	-			CGoB
<b>BOX CULVERTS</b>						
Construction of Chelelach Bridge	4,997,900.00	4,997,900.00	95%	100%	4,997,900.00	CGoB
Construction of Kolongei Bridge	4,845,958.00	4,845,958.00	80%	100%	4,845,958.00	CGoB
Construction of Targambei - Kirimose Bridge	4,866,652.40	4,866,652.40	95%	100%	4,866,652.40	CGoB
Construction of Nderiat – Kiptenden Bridge	4,998,904.00	4,998,904.00	50%	100%	4,998,904.00	CGoB
<b>VEHICULAR BRIDGES</b>						
Kapkures - Kapkelei Bridge	35,995,468.74	23,000,000	May 2026	60%		CGoB
Tilangok Chepkosa Bridge	42,901,863.69	0	-	0%		CGoB
<b>OTHERS</b>						CGoB
Installation of additional units for Fleet management system and annual subscription	1,000,000.00	1,000,000.00	100%		0	CGoB
Construction of Service Bay	1,500,000.00	1,500,000.00	70%		0	CGoB
Road Safety	500,000.00	500,000.00	100%		0	CGoB

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Sector Name	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
<b>9.Trade, Energy, Tourism, Industry and Investment</b>							
Trade Development	Construction of a Fresh Produce Market	4,985,000.00	4,985,000.00	100%	4,985,000.00	4,985,000.00	CGOB
	Construction of a shoe shiner shed	869,240.00	869,240.00	100%	869,240.00	869,240.00	CGOB
	Construction of Bodaboda shades	585,534.00	585,534.00	100%	585,534.00	585,534.00	CGOB
	Supply of Weight and Measures Equipment	585,534.00	585,534.00	100%	585,534.00	585,534.00	CGOB
Energy Development	Installation of Floodlight	7,325,256.00	7,325,256.00	100%	7,325,256.00	7,325,256.00	CGOB
	Installation of Solar Floodlights	2,646,948.00	2,646,948.00	100%	2,646,948.00	2,646,948.00	CGOB
	Maintenance of Floodlights	5,900,000.00		100%	5,900,000.00	5,900,000.00	CGOB

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Tourism	Supply of facilities for biomass studies Tourism policy	860,000.00	860,000.00	100%	860,000.00	860,000.00	CGOB
	Provision of equipment (biomass)	150,000.00	150,000.00	100%	150,000.00	150,000.00	CGOB
Industry	Supply of jua kali equipments	490,000.00	490,000.00		490,000.00	490,000.00	CGOB

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Water Project Name	Project Details	Ward	Est. Cost (Kshs)	Status (%)
<b>10. Water, Sanitation, Environment, Natural Resources and Climate</b>				
<b>Bomet East Sub-County</b>				
Tinet water project	Chepkital - Kinyose pipeline extension	Kembu	2,896,875	100
Kapbokiot (Kiptunoi) water pan	Desilting of water pan	Kipreres	3,100,146	100
Longisa water supply	Samituk AGC Jun-Olngoswet pipeline extension	Longisa	2,781,000	100
Kap Mukuleiya water pan	Desilting of water pan	Kipreres	4,149,201	95
Kiplabotwa Dispensary water pan	Desilting of water pan	Kipreres	4,197,817	100
Bomet water supply	Bomet Water Supply-Lower Raiya Pipeline Extension	Merigi	3,024,595	100
<b>Bomet Central Sub-County</b>				
Mogombet water supply	Kimosong pipeline extension	Singorwet	1,699,000	100
Mogombet water supply	Kapsigowo pipeline extension	Singorwet	2,815,840	100
Mogombet water supply	Tumoiyot pipeline extension	Silibwet Township	2,960,900	100
Kapcheluch water supply	Butakiat pipeline extension	Ndaraweta	3,366,100	100
<b>Konoin Sub-County</b>				
Kaptebwet water supply	Koitalel Tank to Kaptien Tank Pipeline Extension and Distribution	Boito	4,285,700	100

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Chebangang water supply	Pipeline Extension from Kimulot Corner to Chepchabas Intake Point	Chepchabas	3,730,000	20
Itare water supply	Chepkole to Somorio and Seet pipeline Distribution	Boito	4,968,500	100
Itare water supply	Mutereriet and Chemosoren Pipeline Distribution	Mogogosiek	3,945,100	100
Chepchabas Water supply	Chepchabas last Mile Distribution	Chepchabas	3,497,000	100
Taboino Water Supply	Taboino AIC, Metro Line, Kwa Bishop and Chebogoia TBC Pipeline Extensions	Embomos	3,161,984	100
Chebangang water supply	Kolongei to Kaboson pipeline Distribution	Kimulot	3,162,000	100
Chebangang water supply	Kapset Tank to Kibitgoi Pipeline Distribution	Kimulot	3,824,000	100
Chebangang water supply	Chepwongo to Sugutek and Uswet Pipeline Extensions	Kimulot	3,120,400	100
<b>Chepalungu Sub-County</b>				
Kimatisio water pan	Desilting of water pan	Nyangores	3,681,790	100
Chepkesai water pan	Desilting of water pan	Nyangores	3,780,940	100
Bomet water supply	Pipeline Extension to Kapkwen Public Toilets and Kabisoge Primary School	Nyangores	1,189,650	100
Kap India (Singoiywek) water pan	Desilting of water pan	Kongasis	3,707,770	100
Kap Kamanda (Kipkuror) water pan	Desilting of water pan	Kongasis	3,856,175	100
Bartegan water pan	Desilting of water pan	Siongiroi	3,780,040	100

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Chebaraa Irrigation Scheme	Pipeline Extension to Sondukut area	Sigor	1,243,870	100
Sigor water supply	Tolilet-Mismis Pipeline Extension	Sigor	3,093,450	100
Sigor water supply	Boreiywek pipeline extension	Sigor	2,183,500	100
Sigor water supply	Kaptororgo pipeline extension	Sigor	1,880,000	100
Sigor water supply	Sandukut pipeline extension	Sigor	1,974,501	100
Sigor water supply	Cheleget - Kaboson pipeline	Chebunyo	2,700,000	90
Kamabwai (Kiboson) water pan	Desilting of water pan	Kongasis	3,814,150	100
Arap Ngetich (Chebanyiny) water pan	Desilting of water pan	Kongasis	3,850,790	100
Kipkurion water pan	Desilting of water pan	Siongiroi	3,849,200	100
Solarization project	Solarization of 6 Water Schemes (Kimase Intake, Kiptobit Booster Station, Mogombet, Kaproron, Sotik Water Supply and Kapcheluch)	Various	35,308,840	50
Supply and Installation of Pump Sets	Supply, Installation and Commissioning of pump sets to Bomet intake and High lift, Mogombet Intake and high lift and Kimase	Various	16,697,256	100

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<b>Sotik Sub-County</b>				
Kokwon - Sagaltit water pan	Desilting of water pan	Rongena/Manar et	4,996,000	100
Arwa water pan	Desilting of water pan	Kipsonoi	4,467,560	100
Itare water supply	Pipeline extension from Kapsauny center to Kimolwet centre	Kapletundo	3,203,600	100
Kapnighty water pan	Desilting of water pan	Ndanai/Abosi	3,889,100	100
Kenene water pan	Desilting of water pan	Kipsonoi	4,392,000	100
Arap Chepos water pan	Desilting of water pan	Kipsonoi	3,352,200	100
Chulchulyet water pan	Desilting of water pan	Rongena/Manar et	4,099,590	100
Marakwenyit water pan	Desilting of water pan	Chemagel	3,670,750	100
Kimawit Borehole	Distribution pipelines to Kapkoros, Uswet and its environs	Kapletundo	4,896,325	100
Itare water supply	Chepkole to Somorio and Seet pipeline Distribution	Boito	4,968,500	100