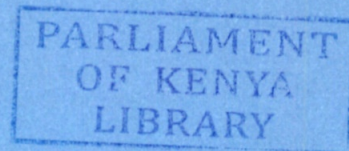


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

FOR THE YEAR ENDED

30 JUNE, 2023

PAPERS LAID	
DATE	20/3/24
TABLED BY	Sen. J. King'wa
COMMITTEE	_____
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COUNTY GOVERNMENT OF BOMET
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023

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

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2023



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County Executive
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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings
CGOB	County Government of Bomet
CCU	Climate change Unit
BCCAP	Bomet county climate change action plan
TWG	Technical working groups
BCA	Bomet county Assembly
PCRA	Participatory climate risk Assessment
CCRI	Climate change resilience investment
CCIS	Climate change Institutional support grant
ECD	Early Childhood Development Centre
TVET	Technical and Vocational Education Training Centre

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management

a) Background information

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

No.	Department	Major Responsibility
1.	Economic Planning, Finance and ICT	Management of County Treasury, Preparation of county budgets and planning
2.	Agriculture, Livestock, Fisheries and Cooperatives	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Administration, public service and special programmes	Public administration, coordination of county government functions, public participation and civic education
4.	Water, Sanitation, environment, Natural resources and climate change.	Provision of clean drinking water, protection and conservation of environment and natural resources and climate change management.
5.	Health Services	Management of county Hospitals, health facilities, promotion of primary health care and curative services.
6.	Land, Housing and urban planning	Land and urban policy, land survey, mapping, administration of county public land, solid waste management and urban planning
7.	Roads public works and Transport	Development, standardization and maintenance of public building and other infrastructure.
8.	Trade energy, Tourism, investment and industry	Energy, Investment, trade industry and tourism policy, business training and capacity building
9.	Gender, culture and social services	Development and implementation of policies on gender, culture and social protection matters, promotion of culture, cohesion and tolerance to cultural diversity.
11	Education, Youth and sports and vocational training management	Management of ECDs, TVETs, home craft centres, administration of early childhood education

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b) Key Management team

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

	Name	Designation	Date of holding office
1.	H.E. Prof. Hillary Barchok	Governor	9 th August 2022
2.	Hon .Shadrack Rotich	Deputy Governor	9 th August 2022
3.	Hon. Dr Joseph Kipngetich Kirui	CECM- Administration, public service and special programmes	11 th December 2022
4.	Hon. Andrew Sigei	CECM- Finance & Economic Planning and ICT	11 th December 2022
5.	Hon. Ngeno Chepkorir Agnes	CECM- Education, Youth and sports and vocational training management	11 th December 2022
6.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	21 st December 2022
7.	Hon. Julia Chepchirchir Chepkuto	CECM-Trade, Energy, Tourism and Industry	11 th December 2022
8.	Hon Joseph Kipngeno Kirui	CECM- Lands, Housing and Urban Development.	21 st December 2022
9.	Hon Eric Kipkoech Ngetich	CECM-Roads, public works and Transport	21 st December 2022
10.	Hon. Benard Cheruiyot Tonui	CECM – Water, Sanitation, environment, Natural resources and climate change	11 th December 2022
11.	Hon. Rosa Chepngetich Bett	CECM – Agriculture, Cooperatives and Enterprise Management	11 th December 2022
12.	Hon Josephine Chepkoech	Gender, culture and social services	11 th November 2022.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning and ICT	Hon. Andrew Kimutai Sigei,
2.	Accounting Officer- Administration and Public service	Mr David Cheruiyot
	Accounting Officer – Devolution and special programmes	Mr Eric Cheruiyot Langat
4.	Accounting Officer- Finance	CPA Erick Kipyegon Chepkwony
5.	Accounting Officer- Economic Planning	Ms Milcah Chepkoech
6.	Accounting Officer- ICT	Mr Benard cheruiyot Mutai
7.	Accounting Officer- Education & Vocation Training	Dr John Kipkorir Keter
8.	Accounting Officer- Medical Services and Public Health	Ms Milcah Chepkoech
10.	Accounting Officer- Trade, Energy, Tourism and Industry (Ag)	Mr Paul Mutai Kipkemoi
11.	Accounting Officer- Roads, Public works and Transport	Dr Alexander Chirchir
13.	Accounting Officer- Agriculture	Dr Kibet Sitienei
14.	Accounting Officer- Cooperatives and Marketing	CPA Benard Kibett Cheruiyot
15.	Accounting Officer- Water, Sanitation, Environment And Natural Resources	Mr Solomon Kiprotich Kimetto
17.	Accounting Officer Lands, Housing and Urban Planning	Mr David Koech
18.	Accounting Officer – culture, social protection, gender, youth and sports	Ms Pauline Chemutai Korir

d) Fiduciary Oversight Arrangements and Activities

The key fiduciary oversight bodies at the County for the financial year ended 30th June 2023 were:

1. Committee on Finance, ICT and Economic Planning;

Key Fiduciary Activities:

- Presented to the County Assembly the proposal for the basis of allocating revenue among the County Executive Departments and County Assembly and considered the bill dealing with county financial matters
- Examined financial statements submitted to the County Assembly and make recommendations for improving the management of government's public finances
- Monitored adherence by the County Assembly to the principles of public finance set out in the Constitution, and to the fiscal responsibility principles of the PFM Act (2012).

2. Public Accounts/Investments Committee;

Key Fiduciary Activities:

- Examined departmental expenditures by summoning CECMs;
- Examined responses to OAG reports 2019/20, accounts and workings of the county public investments.

**3. Budget and Appropriations Committee;
Key Fiduciary Activities:**

- Discussed and reviewed the Budget Policy Statement and budget estimates and make recommendations to the County Assembly;
- Considered the appropriation bill;
- Provided general direction on budgetary matters;
- Monitored all budgetary matters.

e) County Executive Headquarters

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

f) County Executive Contacts

Telephone: (+254) 0202084070 E-mail: info@bomet.go.ke Website: 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. Other Commercial Banks – refer to Note 13A

h) Independent Auditor

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

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice

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Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney

County law office

P.O. Box
19 – 20400
Bomet,

3. Governance Statement

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

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

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 years 2019-20 in March 2023 and PIC on the reports of Bursary and revolving funds for 2019-2022.

KEY MANAGEMENT

The County Executive team during the quarter consisted of:

H.E. PROF. HILLARY KIPNGENO BARCHOK

GOVERNOR BOMET COUNTY

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.

H.E. 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 2nd Governor; and senior lecturer and Dean of students at Chuka university as well as being an appointee of Retirement benefit authority (RBA) as a non-executive director.



H.E SHADRACK ROTICH

THE DEPUTY GOVERNOR BOMET COUNTY

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 19th 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 a sixteen years.



HON. DR JOSEPH KIPNGETICH KIRUI



CECM-ADMINISTRATION, ICT AND PUBLIC SERVICE

Dr Joseph Kipngetich Kirui was appointed as CECM, Administration, ICT and public service on 11th November 2022.

Dr Joseph Kipngetich Kirui is a lecturer by profession with **14 years' experience** out of which he has served as a teacher trainer for 4 years. Until his appointment, he was a lecturer at Moi University. He holds a PhD in curriculum development from Moi University and a masters degree in Education arts from Moi University. He has been a trainer of teachers and examiner.

HON. ANDREW KIMUTAI SIGEI



CECM -FINANCE AND ECONOMIC PLANNING

Mr Andrew Kimutai Sigei was appointed as the CECM, Finance and Economic Planning on 11th November 2022.

He previously served in the same capacity upon his appointment on 28th August 2019.

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

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

HON. DR. JOSEPH K. SITONIK



CECM - MEDICAL SERVICES & PUBLIC HEALTH

Dr Sitonik was appointed the CECM, Medical services & Public health on 21st 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 Bachelors degree of Surgery from the University of Nairobi and is currently pursuing a **Master's degree in project planning and management.**

HON. JOSEPHINE CHEPKOECH



CECM - GENDER, CULTURE AND SOCIAL SERVICES

Hon Josephine Chepkoech was appointed CECM, Gender, Culture and Sports and Social Services on 11th 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.

**HON. JULIAH JEPCHIRCHIR
CHEPKUTO**



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

Juliah Jepchirchir Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 11th November 2022. She previously served in the same capacity upon her appointment as CECM on 21st 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)**

HON. ERIC KIPKOECH NGETICH



**CECM-ROADS, PUBLIC WORKS AND
TRANSPORT.**

Hon Eric Ngetich was appointed as CECM Roads, Public Works & Transport on 21st December 2022.

Hon Ngetich previously worked as a Chief officer in department of Trade, Investment, Industry & Energy, before being transferred to Roads and public works under the same capacity. Prior to this, he served as a banker in Barclays bank and Chase bank where he was the branch manager prior to being appointed as Chief Officer in Bomet County government.

He has more than 12 **years' experience** as a manager in the banking sector.

He holds a Masters of Business Administration (Strategic Management), BSC degree in Economics and Mathematics and also Post graduate diploma in project planning and Management.

HON. ROSA CHEPNGETICH BETT



**CECM –AGRICULTURE,
COOPERATIVES AND ENTERPRISE
MANAGEMENT**

Ms 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 currently serves 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 CPAK holder and post graduate diploma in marketing management. She also holds a master's degree in strategic management.

HON DR BERNARD CHERUIYOT TONU



**CECM - WATER, SANITATION,
ENVIRONMENT AND NATURAL
RESOURCES**

Dr Benard Tonui was appointed CECM, Water Sanitation, Environment and Natural Resources on 11th 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.

HON. JOSEPH KIPNGENO KIRUI



CECM-LANDS, HOUSING AND URBAN DEVELOPMENT

Hon 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 a MBA degree in entrepreneurship from University of Kabianga and a degree in Business Management from the University of Kabianga.

HON. NGENO CHEPKORIR AGNES



CECM –EDUCATION, VOCATIONAL TRAINING, YOUTH AND SPORTS

Hon Ngeno Chepkorir Agnes was appointed as the CECM on 11th 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.

County Government of Bomet

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4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Bomet financial statements for the year ended 30th June 2023. The financial statements present the financial performance of the County executive over the past financial year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya in a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

As per the County Government Act 2012, Part II section 5, the County governments are responsible in the following functions;

- (1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.
- (2) Without prejudice to the generality of subsection (1), a county government shall be responsible for;
 - (a) county legislation in accordance with Article 185 of the Constitution;
 - (b) exercising executive functions in accordance with Article 183 of the Constitution;
 - (c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
 - (d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
 - (e) any functions agreed upon with other county governments under Article 189 (2) of the Constitution; and
 - (f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.
- (3) A county government may seek assistance from the Kenya Law Reform Commission in the development or reform of county legislation under subsection 2(a).

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

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

County Government of Bomet

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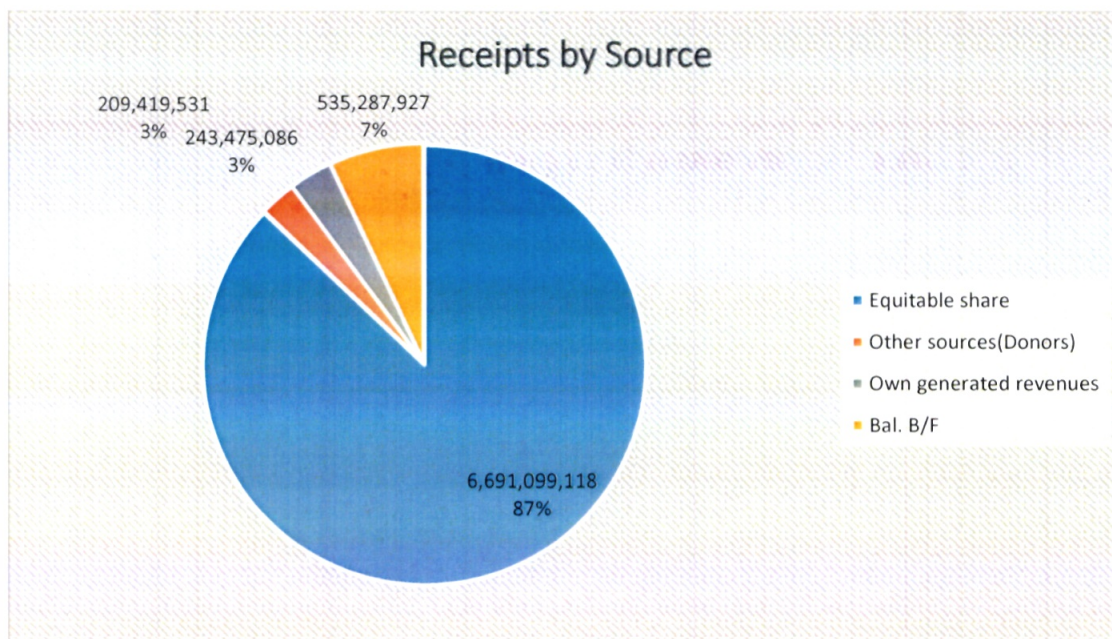
- Automation of all revenue streams
- Strict enforcement of Finance Act
- Capacity building
- Timely enactment of Finance Act
- Increasing the tax base.
- Updating of valuation roll
-

Financial Performance

Revenue

Total county revenue including exchequer receipts and local revenue collection amounted to Ksh 7,143,993,735 against a target of Ksh 8,287,338,500 representing a performance of 85% per cent with a negative deviation of Ksh 1,143,344,765 from the planned target. Figure I below demonstrate the total County Receipts by source. As projected during the period under review the County received the highest revenues from exchequer transfers.

Figure I: County Total Receipts by Source (Kshs)



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County Government Total Revenues FY 2022/2023 (Kshs.)

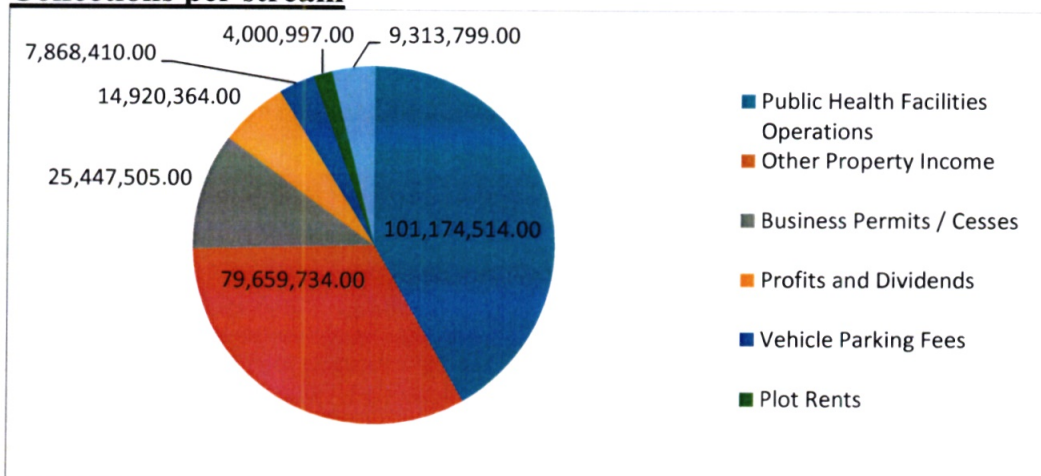
Revenue classification	Revenue budget (KSh)	Actual (KSh)	Realisation (%)
Equitable share	6,691,099,118	6,691,099,118	100%
Other sources (Donors)	760,951,455	211,513,973	28%
Own generated revenues	300,000,000	244,066,652	81%
Bal. B/F	535,287,927	535,533,400	100%
Total	8,287,338,500	7,682,213,143	93%

In addition to the revenue received for the year, there were unspent balances carried forward from FY 2021/22 amounting to Ksh 535,533,400. The funds available for use in financial year 2020/21 was Ksh 8.3 billion comprising of equitable share, conditional grants, local revenue and unspent balances for financial year 2021/22. The variance between targeted revenue and actual revenue was Ksh 590 million which is mostly attributed to positive deviation in Conditional grants. Local revenue collections amounted to Kshs. 244,066,652 against a target of Kshs. 300 million in the year under review. This illustrates that there was a deviation of Ksh 57.6 million from the projected estimates. The analysis of revenue per stream is further done as follows;

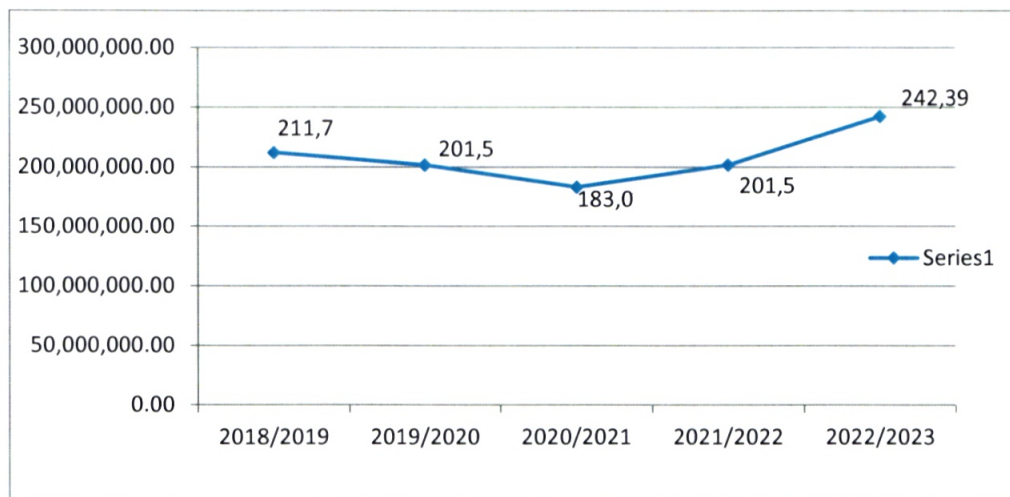
Local Revenue Performance by Stream (Kshs.)

In the financial year 2022/2023, the county Government of Bomet generated a total of Ksh 244,066,652. This collection represents an increase of 20.29 % compared to Ksh 201,501,510.00 realized in the financial year 2021/2022. The generated amount is 80.79% of the target amount set to collect in the financial year 2022/2023. The streams of revenue that registered the highest collections are shown below.

Collections per stream



Trend in revenue collection for the last five years.



The highest revenue collection was registered in this financial year fy 2022/2023, followed by financial year fy2018/2019.

Expenditure Performances

The total spending in the financial year 2022/23 amounted to Ksh 5,880,244,181 against a target of Ksh 8,287,338,500 indicating a performance of 84%. Recurrent expenditure recorded the highest absorption rate of 93% against the budget while development expenditure recorded an absorption rate of 53% against the budget for development.

Further analysis of expenditure in term of economic classification indicates that salaries and wages consumed a huge part of the expenditure for the period at 35% of the total expenditure. Operations and Maintenance accounted for 49% of the period expenditure while development expenditure accounted for 15% of the actual expenditure for the period.

Composition of Recurrent Expenses (Kshs)

Recurrent expenditure had the highest deviation from the planned performance with a variance of 421million. This may be attributed to cash-flow constraint due to late disbursements. Personnel emoluments was below target by 199 million (7 per cent) while Operations and Maintenance had a variance of 222 million (6%) against target.

Accounts receivables

Imprest management is a critical area of focus in Bomet County Government. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delays from some staff to account for their imprests on time. Going into FY 2022/2023, we will place more emphasis on complying with the PFM regulations with regards to imprests.

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Pending bills

Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

Fixed assets

Bomet County Government has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy. The policy will among other things incorporate physical verification of all assets, valuation of assets, depreciation, tagging of assets and maintenance of an asset register.

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. They key local revenue sources for Bomet County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

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

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

County Flagship Projects

This is a project/programme with high impact in terms of employment creation, increasing county competitiveness, revenue generation etc. They may be derived from the Kenya Vision 2030 (and its MTPs) and can be implemented in collaboration with the National Government or from the County Transformative Agenda

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Department	Project Name	Comment
Administration, Public service and Special programmes	Bomet Fire station	Completed Due to adequate resource allocation and enhanced staff capacity.
Education, Vocational Training, Youth and Sports	Milk feeding programme	Completed due to adequate resource allocation and enhanced staff capacity.
Economic Planning, Finance and ICT	Construction of Dr. Joyce Laboso Memorial Mother and Child Wellness Centre	This is a co-funded project between the County and the World bank through Kenya Devolution Support Programme (KDSP). The project is near completion and this due to adequate funding and close monitoring
Agriculture, Livestock, Fisheries and Cooperatives	Chebunyo milk processing plant.	Completed due to adequate resource allocation and enhanced staff capacity.
Water, Sanitation, Environment, Natural Resources and Climate Change	Chebangang water project	This is a multi-year project and its cumulative expenditure to date is Kshs. 96M and the project is on-going

Value for money and achievement

The implementation of the project and programme came to be a successful due to the releases of funds on time and also the project committees were able to liaise with the department responsible for the proper monitoring and evaluation.

Implementation Challenges

Risks to Revenue Collection and Budget Implementation Disasters:

Cash flow Fluctuations and Unpredictability:

Internal revenue flow is 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 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 rate might destabilize the budgets thus inflating the cost of the projects. This is more pronounced for projects and programmes that roll over for more than one financial year.

Key Risk management strategies

Risk management is the process of planning and developing methods and options to reduce threats—or risks—to project objectives. A project team will implement risk mitigation strategies to identify, monitor and evaluate risks and consequences inherent to completing a specific project, such as new project creation. Risk mitigation also includes the actions put into place to deal with issues and effects of those issues regarding a project.

1. Assume and accept risk

The acceptance strategy can involve collaboration between team members to identify the possible risks of a project and whether the consequences of the identified risks are acceptable. In addition to identifying risks and related consequences, team members may also identify and assume the possible vulnerabilities that risks present.

This strategy is commonly used for identifying and understanding the risks that can affect a project's output, and the purpose of this strategy helps bring these risks to the government's attention so everyone working on the project has a shared understanding of the risks and consequences involved.

2. Avoidance of risk

The avoidance strategy presents the accepted and assumed risks and consequences of a project and presents opportunities for avoiding those accepted risks. Some methods of implementing the avoidance strategy are to plan for risk and then to take steps to avoid it. For example, to mitigate risk on new project design, a project team may decide to implement product testing to avoid the risk of product failure before final project design is approved.

3. Controlling risk

Project Team will implement a control strategy when mitigating risks to a project. This strategy works by taking into account risks identified and accepted and then taking actions to reduce or eliminate the impacts of these risks.

4. Transference of risk

When risks are identified and taken into account, mitigating the consequences through transference can be a viable strategy. The transference strategy works by transferring the strain of the risk and consequences of another party. This can present its own drawbacks, however, and when the department implements this risk mitigation strategy, it should be in a way that is acceptable to all parties involved.

5. Watch and monitor risk

Monitoring projects for risks and consequences involves watching for and identifying any changes that can affect the impact of the risk. Production teams might use this strategy as part of a standard project review plan. Cost, scheduling and performance or productivity are all aspects of a project that can be monitored for risks that may come up during completion of a project. The following example illustrates ways to monitor and evaluate risk and consequences that can impact a project's completion.

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Conclusion

FY 2022/2023 was a good year in general. This was also an electioneering year and we thank the Almighty God for bestowing H.E Prof Hillary Barchok another opportunity to serve the people of Bomet for another ambitious term. The Governor's zeal and determination to ensure Bomet County Government continues on a trajectory into prosperity was felt in the last half of the financial year after structures were put in place. We have identified gaps and areas to improve on in the subsequent years.

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

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



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

5. Statement of Performance against County Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives

The County's 2018-2022 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 "Big Four", NIUPLAN, SDGs and the MTP III.

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 2018-2022 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 centers 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
- Empowerment of youths, women and persons with disabilities
- Enhance public participation to strengthen good governance, accountability and inclusivity.

6. Progress on attainment of Strategic development objectives

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: Below we provide the progress on attaining the stated objectives:

Achievements of the Previous CIDP (CIDP 2018-2022)

1 Administration, Public Service and Special Programs

Completed construction of 5 ward offices
Improved management of disasters and emergency preparedness
Improved public participation and civic education
Reviewed and implemented approved staff establishment
Adopted the national government schemes of service

2 Agriculture, Livestock, Fisheries and Cooperatives

- Established new pastures, on-farm fish ponds and promoted development of improved indigenous chicken
- Constructed Kapamban cattle dip
- Subsidized AI programme and more than 17,000 inseminations were done through the support of KAGRC.
- Distributed 2000kgs of iron fortified bean seeds to an initial 850 farmers
- Promoted adoption of Avocado and tissue culture banana as a commercial crop across the county.

3 Education, Vocational Training, youth and sports

- Increased ECDE gross enrolment from 85 per cent in 2018 to 87 percent in 2022 against a target of 95%.
- Engaged 1,196 ECDE teachers on permanent and pensionable terms
- Completed construction of 305 ECDE centres
- Furnished 131 ECDE centres with adequate and appropriate furniture
- Implemented the school feeding programme in all centres that has increased enrolment in all ECD centres from 53,727 to 56, 570.
- Provided full scholarships to 10 needy students in every ward
- Provided an annual 1Million shillings worth of partial scholarships in every ward
- Constructed, expanded and rehabilitated infrastructure in VTCs
- Provided capitation funds to all VTCs
- Implemented the Bomet County Bursary act 2019 and operationalized the Bomet County Revolving fund in collaboration with HELB which has benefitted 3545 students so far.

4 Economic Planning, Finance and ICT

- Developed the second generation CIDP, five annual development plans and CFSPs

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- Prepared the county reporting indicator handbook, prepared a draft M&E policy and the County Annual Progress reports for the five years and the mid-term and end-term review of the CIDP
- Managed to generate gender statistics through the support of KNBS

5 Gender, Culture and Social Services

- Completed and equipped 3 community libraries
- Supported 200 PWDs with assistive devices against a target of 4788 PWDs
- Trained PWDs on entrepreneurial skills and assisted them with tools of trade
- Constructed Film Hub centre and trained 80 youths on film production
- Registered 34 CBOs against a target of 60.
- Supported orphan children in 10 charitable institutions and special needs institutions with food stuff, dignity kits and bedding
- Earmarked a 9 acre parcel of land for establishment of a child rescue centre and fenced it off.
- Upgraded Silibwet and Bomet IAAF stadiums
- Engaged 490 youths in a one year internship programme
- Empowered 25 youth groups with car wash machines

6 Health Services

- Reduced maternal mortality rate to 82/100000 live births, Child mortality rate to 22/1000 Live births, Infant mortality rate to 19/1000 Live births,
- Increased skilled deliveries to 79.6%
- Increased the number of Pregnant women who received 4 + visits to 38%
- Increased number of children who are fully immunized (12-23 months) to 84.9%
- Enhanced control of communicable diseases (e.g. diarrhoea l diseases, Malaria HIV/AIDS typhoid)
- Enhanced prevention and control of Non Communicable Diseases (e.g. Cancer, Diabetes etc.)
- Improved hygiene and Sanitation
- Reduced prevalence of malnutrition (children under five stunting to 35% and underweight to 10%)
- Constructed 5 new dispensaries and completed 11 ongoing projects, upgraded 4 MCH units and completed 7 maternities
- Constructed 1 new laboratory and completed 5 ongoing laboratories
- Established 246 Community units from the initial 39 units
- Enhanced referral system.
- Acquired 9 utility vehicles
- Procured Specialized treatment equipment's for rental unit, oncology, CT scans and ophthalmic machines which serves 6, 20, 30 and 60 patients per day respectively.
- Recruited 341 health professionals

7 Lands, Housing and Urban Planning

- Established and operationalized one GIS Lab through the support of WWF
- Acquired 71 parcels of land against a target of 320
- Surveyed and beaconed 300 Public lands against a target of 250 parcels
- 90 Reclaimed 150 acres of encroached public land.
- Completed and launched the County Spatial Plan (2022-2031)
- Planned 7 urban areas
- Renovated 18 public houses and offices
- Ear-marked parcels of land for affordable housing program in Bomet and Sotik towns
- Gravelled approximately 8km of urban access roads against a target of 26km
- Improved 4km of roads to bitumen standards
- Constructed 1 urban market and upgraded 3 urban markets by grading and gravelling
- Purchased a truck fitted with skip loader for transporting solid waste
- Constructed 5.9 kms extension of sewer lines
- Connected 200 households to the sewer system against a target of 1000 households

8. Roads, Public works and Transport

- Improved road network connectivity across the county from 30% in 2018 to 90% in 2022.
- Opened up and maintained a total of 1,850 kilometers of gravel roads,
- Constructed 7 Motorized bridges, 7 footbridges and 6 box culverts.
- Installed County Vehicles Management System

9 Trade, Tourism, Energy, Investment and Industry

- Constructed 98 *bodaboda* shades, 63 shoe shiner sheds and 3 market sheds.
- Trained 300 MSMEs
- Constructed 14 *jua kali* sheds against a target of 25 representing 56 percent of the target.
- Supported 14 *jua kali* associations with industrial equipment.
- Implemented transformer maximization in 8 prioritized sites in collaboration with REREC
- Installed 170 units of floodlights in all the wards against a target of 163
- Installed 16 biogas units
- Developed 2 tourist attraction sites

10 Water, Sanitation, Environment, Natural Resources and Climate Change

- Improved access to piped water from 13% to about 24% against a target of 55%
- Installed over 280km network comprising of rising mains and distribution lines
- Installed 12 pump sets and constructed 2 Composite Filtration Units (CFUs)
- Protected 76 water springs, supply and installed storage tanks for rainwater harvesting.
- De-silted 83 water pans against a target of 100
- Constructed over 200 smallholder (household) water pans
- Connected 200 households to sewer line in Bomet town against a target of 1,000.
- Installed litter bins in all major urban centers that increased coverage from nil to 16% against a target of 20%.

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- Planted over 3.5 million trees.
- Planted bamboo along the riparian zones that saw an area coverage protected from 20% to 25%

DEPARTMENT OF ADMINISTRATION, OFFICE OF THE GOVERNOR, ICT AND PUBLIC SERVICE

Department	Objective	Outcome	Indicator	Performances
Office of the Governor, Administration, ICT and Public	To improve work environment	Effective and efficient human capital services	Effective and efficient human capital services	Medical Cover procured New staffs recruited and deployed

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

Department	Objectives	Outcome	Indicator	Performances
Finance and Economic Planning	To improve tracking results	Enhanced evidence-based decision making	No of M&E reports prepared and disseminated for FY 2022/2023	In the FY 21/23, 1 County Annual Progress Report was prepared
	To strengthen M&E practice and culture	Strengthened M&E practice and culture	Number of sensitization meetings held	In the FY 22/23, Three sensitization meetings for M&E Champions held
	To improve policy formulation and planning	Improved development planning	Number of Annual Development planning Developed	In the FY 22/23, ADP for FY 2022/2023 formulated
	To prepare timely, realistic and accurate budget	Equitable resource allocation and implementation of the budget	% Level of compliance with budget deadlines and Absorption	In the FY 22/23, 100% compliance and 90% Absorption of the budget

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	To strengthen financial Management	Prudence in financial management	Number of staff trained	In the FY 22/23, 100 staff members were trained
	To enhance revenue collection	Increased in Local Revenue Collected	Number of automated streams	In FY 22/2023 revenue system
	Reliable communication	All completed and operational sub-county and ward offices, health facilities and VTCs are connected to county-wide network through installation of masts	No of MBPS utilized at county HQs offices and 2 MBPS at Nairobi Delta House	50 MBPS utilized at county HQs offices and 2 MBPS at Nairobi Delta House

DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

Department	Objectives	Outcome	Indicator	Performances
AGRICULTURE, LIVESTOCK AND FISHERIES	To increase crops production and productivity	Improved cash crop production	Number of coffee nurseries established	30 coffee nurseries established
			Number of tea buying centers supported	50 tea buying centers supported with construction materials
	To increase crops production and productivity	Enhanced household food security	Number of alternative food crops established / varieties introduced	1 varieties of beans 1 varieties of sweet potatoes
		Increased farm income	Number of avocado, mango and banana seedlings purchased	In FY 22/23, Avocado 8,470 Mango 5,000 Bananas 5000 Seedlings purchased
				In FY 22/23,

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		Adoption of modern farming technology	Number of greenhouses procured and installed	15 greenhouses procured and installed
		Enhanced access to farm machinery services	Number of existing machines services	In FY 22/23, 3 existing machines were services
	To enhance livestock production, health, welfare and livestock and fisheries products quality	Increased milk volume marketed	Number of cooling plants/hubs established	In FY 22/23, 5 cooling plants/hubs established
		Improved availability of quality feeds	Number of feed varieties introduced	In FY 22/23, 2 new varieties introduced; 100kg Brachiaria seed 500kg Boma Rhodes
		Decreased animal disease incidence	No of dips constructed, renovated, supported with accuracies	In FY 22/23, 3-constructed 15- renovated 51-supported with accuracies
		Increased hygiene and in livestock products	Number of abattoirs constructed	In FY 22/23, 2 abattoirs completed: Ndanai and Singorwet
		Increased in livestock trade	Number of livestock sales yards Constructed.	In the FY 22/23, 2 livestock sales yards Completed and operationalized:

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				Kapsimotwa and Chebunyo

DEPARTMENT OF WATER AND ENVIRONMENT

Department	Objectives	Outcome	Indicator	Performances
WATER AND ENVIROMENT	Provision of clean, adequate and reliable water in sufficient quantities to Bomet County residents	Increased supply of clean, safe and reliable water for domestic and industrial use	% increase of County residents accessing clean water	In FY 22/23, 20% increase of County residents accessing clean water
			Number of water supply projects augmented	In FY 22/23, Implementation of new Aonet water project completed.
			No of new springs protected	In FY 22/23, 21 New springs protected
			No of boreholes drilled and equipped	7 boreholes drilled and equipped
			No of small dams and water pans excavated and de-silted	21 small dams and water pans excavated and de-silted
			Number of design reports developed	In FY 22/23, 1 design reports developed
	To manage threats to environmental quality and integrity and conserve, manage and ensure sustainably used county's natural ecosystems	Clean and healthy environment for Bomet residents	Number of Prohibitory signposts installed in environmental hotspot areas	In FY 22/23, 34 Prohibitory signposts installed in environmental hotspot areas: Additional support from WWF

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			Number of tree seedlings planted	In FY 22/23, 500,000 tree seedlings planted: Additional support from partners (KRCS, KFS & private firms,)
			Number of physical litter bins in place	In FY 22/23, 30 physical litter bins in place maintained

DEPARTMENT OF MEDICAL SERVICES AND PUBLIC HEALTH

Department	Objectives	Outcome	Indicator	Performances
MEDICAL SERVICES AND PUBLIC HEALTH	To facilitate the provision of accessible quality health services and establish a fully functional health system at all levels	Enhanced accessibility to quality health services	No. of specialized health services (MRI, CT SCAN. Ophthalmology, ICU)	In FY 22/23, 1 specialized health services (MRI, CT SCAN. Ophthalmology, ICU) maintained
			Number of health facilities supplied with Pharmaceuticals and Non-pharms (including linen)	In FY 22/23, 142 health facilities supplied with Pharmaceuticals and Non-pharms (including linen)
			Number of hospitals providing mental health services	In FY 22/23, 1 hospitals providing mental health services
			Number of research and innovations	In FY 22/23, 1 research operation research on

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				NCDs and innovations
			% increase in health facilities providing timely reports using DHIS	In FY 22/23, 100% in health facilities providing timely reports using DHIS
	To establish a functional PHC system and to institute mechanisms for disease burden reduction	Improved Primary Health Care (PHC) system	% reduction of cases of disease outbreak reduced	In FY 22/23, 20% Reduction in rabies cases, HIV/AIDs, Hepatitis, Malaria Challenge of COVID-19 Pandemic
			% reduction cases of NCD reported	6 cases of NCD reported in the In FY 22/23
			No. of Hand washing facilities established	In FY 22/23, 1000 Hand washing facilities established: enhanced by COVID-19 counter-measures
			% reduction of under five children who are stunted	40% reduction of under five children who are stunted In FY 22/23
			% of reduction of children under five who are under weight	15% reduction of children under five who are underweight In FY 22/23

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	To enhance access to reproductive health services	Enhanced reproductive health services	% increase of family planning use by married women of reproductive age (15-49years)	60% increase of family planning use by married women of reproductive age (15-49years) in FY 22/23
			Proportionate reduction in maternal mortality	200/100000 reduction in maternal mortality In FY 22/23
			Proportion of reduction in child mortality	In FY 19/20, 65/1000 reduction in child mortality
			Proportion of Infant Mortality Rate reduction	In FY 22/23, 30/1000 Infant Mortality Rate reduction
			% of children received pentavalent 3	In FY 22/23, 70% of children received pentavalent 3
	To establish a fully functional health system at all levels	Effective and accessible health service delivery	No. of new health facilities constructed dispensaries and operational	In FY 22/23, 2 New health facilities completed dispensaries and operational
			No. on-going health facilities completed	In FY 22/23, 9 on-going health facilities completed
				In FY 22/23,

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			No. health facilities upgraded	2 health facilities upgraded
			No. of health facilities supported with water tanks	In FY 22/23, 7 health facilities supported with water tanks

DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING

Department	Objectives	Outcome	Indicator	Performances
EDUCATION AND VOCATIONAL TRAINING	Provide Quality Education and increased access to ECDE services	Increased Enrolment and reduction in illiteracy level	No. of ECDs constructed	In FY 22/23 12 New ECDs were constructed and completed
			No. of ECD centres with feeding programme	In FY 22/23 all ECD centres with feeding programme were supported
			No. of needy children supported	In FY 22/23, 5320 needy children were supported
			No. of students in tertiary institution benefited from revolving fund	In FY 22/23, 3345 students in tertiary institution benefited from revolving fund
	Provide Quality skilled training and increased access to VTC services	Increased Enrolment and skilled labour	No. of trainees benefiting from tuition support	In FY 22/23, 3467 of VTI trainees were supported

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DEPARTMENT OF LANDS, HOUSING AND URBAN PLANNING

Department	Objectives	Outcome	Indicator	Performances
LANDS, HOUSING AND URBAN PLANNING	To conduct and provide updated survey data information and services	Improved management of public land and quality service provision	Number of County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted	In FY 22/23, 43 County Land Surveys and Mapping, Boundaries demarcations and Fencing Services conducted
			Number of County Human Settlement Services undertaken and operational	In FY 22/23, 2 County Human Settlement Services undertaken and operational
			No. of land parcels acquired	In FY 22/23, 8 land parcels were acquired
	To establish and support partnerships with relevant stakeholders in housing development and human settlement	Enhanced and sustainable partnerships for improved urban housing and human settlement	Number of Urban Market Development undertaken and operationalized	In FY 22/23, 6 Urban Market Development undertaken and operationalized
			Number of solid waste management system developed	In FY 22/23, 3 solid waste management system developed

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DEPARTMENT OF ROADS PUBLIC WORKS AND TRANSPORT

Department	Objectives	Outcome	Indicator	Performances
ROADS PUBLIC WORKS AND TRANSPORT	To achieve an efficient ,safe and quality road network for socio-economic development	Improved trade, accessibility and enhanced connectivity	No. of Kms of roads constructed and maintained	In FY 22/23, 530km of roads constructed and maintained
	To build bridges and other public works with highest structural efficiency.	Improved trade, accessibility, enhanced connectivity and achievement of Quality Infrastructure	No of motorized bridges constructed and functional	In FY 22/23, 3 motorized bridges constructed and functional
			No. of foot bridges constructed	In FY 22/23, 2 foot bridges constructed
			No of culverts installed	In FY 22/23, 10 culverts were installed
			Functional Material Testing Lab, control room and offices.	In FY 22/23, 1 Functional Material Testing Lab, control room and offices in place maintained
			No. Project designed and supervised	In FY 22/23, 3 Projects were designed and supervised.
	To ensure efficient utilization of the county vehicles and minimize maintenance costs	Improved vehicle maintenance and fleet management.	No. Of Fleet management system acquired ,installed and operationalized	In FY 22/23 35 No. Of Fleet management system acquired ,installed and operationalized

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DEPARTMENT OF TRADE, INDUSTRY AND TOURISM

Department	Objectives	Outcome	Indicator	Performances
TRADE, INDUSTRY AND TOURISM	To promote the growth, development and promotion of trade	Vibrant MSME Sector	No. of MSMEs trained	In FY 22/23, 200 MSMEs were trained
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/household with access to modern energy sources	No. of transformers maximized through new rural connections	In FY 22/23, 5 transformers were maximized through new rural connections
			No. of floodlights installed	In FY 22/23, 31 floodlights were installed
	To develop and promote tourism activities	Increased tourist activities	No. of sites developed	In FY 22/23 Improvement of Iria Maina carried out
	To Promote vibrant industrial activities	Industrialized County	No. of juakali sheds constructed and equipped	In FY 22/23, 1 juakali sheds were constructed and equipped
			No. of juakali associations supported	In FY 22/23, 1 juakali associations supported
	To promote investment opportunities in the county	Increased investment opportunities in the county	Number County Investment handbook developed	In FY 22/23, 1 County Investment handbook developed

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DEPARTMENT OF GENDER, YOUTH, SPORTS AND SOCIAL SERVICES

Department	Objectives	Outcome	Indicator	Performance
Gender, Youth, Sports and Social Services	To improve living standards and reduce poverty levels in the county	Improved living standards and reduced poverty levels in the County	Number of women group trained on gender policy	In FY 22/23, 15 groups of women were trained on gender policy
			Number of CCIs and SNIs Supported	In FY 22/23, 26 CCIs and SNIs were Supported
			Number of PWDs supported	In FY 21/21 300 PWDs were supported
	To improve participation of youths in business and sports activities	Improved participation of youth in business and sports activities	Number of youths trained	In FY 22/23, 5000 youths were trained
			Number of athletes supported	In FY 22/23, 1000 athletes were supported
			Number of sporting facilities developed	In FY 22/23, 2 sporting facilities were developed and maintained
	To inculcate an informed, enlightened and culturally rich community	Informed enlightened and culturally rich community	Number of cultural centers set up	In FY 22/23, 3 cultural centers set up and operationalized
			Number of libraries supported	In FY 22/23, 5 libraries supported

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S/No.	Department	PHYSICAL PROGRESS	Quantify/Description	Remarks
1	Administration, Public service and Special programmes	Governor's administrative office block	1	Operational
		constructed ward offices	19 out of 25	6 are fully operational and the rest are at completion stages
		constructed Sub-county offices	2	Konoin sub-county office Sotik sub-county office
		Build Departmental Office blocks	2	Kilimo House -Housing Agriculture, Cooperatives, Social Services and Legal TETI Building-Housing TETTI, Economic Planning, Section of Health and also section of Urban
		Constructed Bomet town Fire station	1	Awaiting equipping
		Purchased Fire engine	1	Operational
		Constructed a Rehabilitation Centre jointly funded with NACADA	1	Operational
		Commenced construction		
2	Agriculture, Livestock, Fisheries and Cooperatives	Chebunyo Milk processing plant established	1	Operational
		Milk plants constructed and operationalized	10	Operational
		Avocado seedlings distributed	Various	The farmers have started harvesting the first batch
3	Economic Planning, Finance and ICT	Installation of Local Area Network (LAN) at the County	12	Functioning

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		headquarters buildings, sub county office, ward offices and health facilities		
		Mother and Child hospital near completion	1	At completion stage (90%)
4	Education, Vocational Training, Youth and Sports	ECDE classroom constructed		Operational and equipped
		Purchased teaching and learning materials to all 1222 ECDE centres	Assorted	
		ECDE milk distribution on-going to all 56,772 learners	continuous	Countywide milk distribution to all children at Early Childhood education.
5	Gender, Culture and Social Services	Silibwet Recording studio constructed	1	Operational
		PWDs assistive devices issued	Assorted	
6	Health Services	Constructed various dispensaries across the county		Most are operational
		Constructed Oxygen plant at Longisa Hospital	1	Operational
		Purchased medical equipment for Longisa Hospital and all health facilities	Assorted	

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		in the sub-counties		
7	Lands, Housing and Urban Planning	Constructed urban tarmac road within Bomet Municipality	1Km towards Bomet University Silibwet town roads upgraded to bitumen standard Longisa town roads upgraded to bitumen standard	Under KUSP of the World bank
		Established and Operationalized Bomet Municipality	1	Staffed and operating
8	Roads, Public Works and Transport	Construction of motorized bridges	2	Muraisi bridge in Konoin Mengichik bridge in Bomet Central
		Purchased Machineries and equipment for road constructions		This has impacted positively in goods and farm produce transportation including travels by Bomet Citizenry
		Gravelling of murrum roads to Improve access by construction and maintenance in all the 5 sub counties		Various roads has been constructed across, some are new and others have been maintaned
9	Trade, Energy, Tourism, Industry and Investment	Constructed various <i>bodaboda</i> sheds Install street lights across various markets within the county		

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10	Water, Sanitation, Environment, Natural Resources and Climate Change	Constructed and operationalize BIDP water project- Kaproron in Chepalungu	1	Operating and supplying water for household use including Kaboson irrigation water in Sigor ward
		Commenced Chebangang water project	1	It is on-going and located in Konoin

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, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

Accountability is one of the processes whereby a leader or government seeks to ensure integrity. In a global stakeholder society, accountability is among the key challenges of organizations. Responsible leaders are concerned with reconciling and aligning the demands, needs, interests, and communities, shareholders, nongovernmental organizations (NGOs), the environment, and society at large. The government's track record in terms of CSR accounting will be effective when appropriate CSR measures are included in its internal activities.

Economic sustainability implies that macroeconomic and financial stability, as well as the prevention of balance-of-payments crises are a basic requirement for sustained economic and social development. It also implies that human and financial resources must be used in a way that ensures continuous and lasting improvements in standards of living. Inappropriate consumption and production patterns, and waste of human, natural and financial resources compromise the quality of the natural environment and jeopardize peace.

In September 2015 in the United Nations General Assembly (UNGA) member countries adopted the Agenda 2030 for sustainable development and its 17 goals. As part of implementing the SDGs, the government of Kenya published and launched its Road Map to Achieving SDGs. The Road Map envisages a partnership with all stakeholders as well as building capacity for devolved governments to implement the SDGs. The domestication and integration of the SDGs are imbedded in MTPs and CIDPs. The policies, programmes and projects outlined in the CIDP are aligned with the objectives of all of the 17 goals.

In ensuring sustainable strategy in the County, the following SDGs those are relevant to its mandate:

Goal 1: End poverty in all its forms everywhere;

Goal 5: Achieve gender equality and empower all women and girls;

Goal 8: Promote sustainable economic growth, full and productive employment and decent work for all; and

Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The County intends to achieve these goals by:

- Ensuring equity distribution of the available resources and with emphasis on programmes and projects that have high impact on reducing poverty;
- Implementing procurement procedures and regulations taking into account youth and gender considerations;

- Proper planning and allocation of resources, promote policies that encourage entrepreneurship and job creation to stimulate sustainable economic growth; and Second County Integrated Development Plan, 2018-2022
- Strengthening partnership and resource mobilization strategies to address resource limitation.

2. Environmental performance

Environmental sustainability implies that the quality and protection of the natural environment, as well as successful adaptation to climate change, influence the scope for long-term social progress and economic development. Environmental degradation, waste of non-renewable natural resources and the various impacts of climate change have a direct effect on living conditions. They also raise the risk of social friction and reduce the scope for economic growth and the allocation of public finances.

In ensuring a sustainable consumption and production patterns, the county shall leverage on this goal in ensuring that cleaner production mechanisms are adopted and promote the principle of 3Rs (Reduction, Reuse and Recycle) to reduce production of wastes; and

Goal 13: Take urgent action to combat climate change and its impacts. To achieve this goal, the county will strive to;

- Strengthen resilience and adaptive capacity to climate related hazards and natural disasters;
- Integrate climate change measures into county policies, strategies and planning; and
- Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning. Second County Integrated Development Plan, 2018-2022

Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt biodiversity loss. A large percentage of the county is terrestrial with the biodiversity thereon facing threats due to land degradation as a result of increasing population. The county is committed to conserving and restoring the use of ecosystems such as forests, dry land and mountains.

On Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development. The county is committed to developing multi-stakeholder partnerships to share knowledge, expertise, technology and financial support to achieve the SDGs. The county will also pursue the Public-Private Partnerships (PPPs) to foster these achievements.

3. Employee welfare

County Public Service Board is establish and abolish offices in the County public service; appoint persons to hold or act in offices of the county public service considering gender ratio including in the Boards of cities and urban areas within the county and to confirm

appointments; exercise disciplinary control over, and remove, persons holding or acting in those offices as provided in the law; prepare regular reports for submission to the County Assembly on the execution of the functions of the Board; promote the values and principles referred to in Articles 10 and 232; evaluate and report to the County Assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the County Public Service; facilitate the development of coherent integrated human resource planning and budgeting for personnel emoluments in counties; advise the county government on human resource management and development; advise county government on the implementation and monitoring of the national performance management system in counties; and make recommendations to the Salaries and Remuneration Commission (SRC), on behalf of the county government, on the remuneration, pensions and gratuities for County Public Service employees.

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

4. Market place practices-

The County government make its effort to:

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.

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

Product stewardship. County has a mechanism in place to ensures 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**

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.

7. 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 entity 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, 2023. 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 the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County 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, 2023, 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.

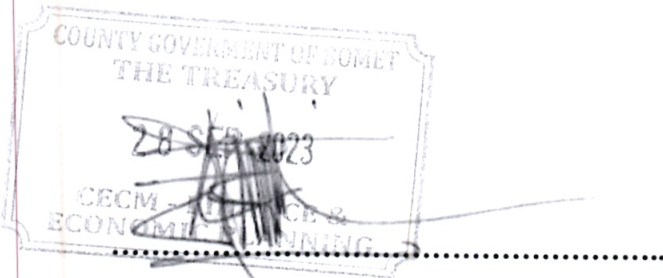
The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2023

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.

Approval of the financial statements

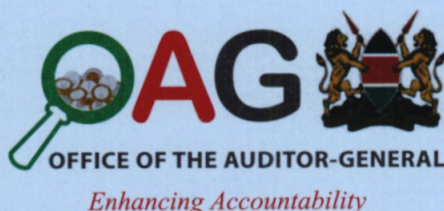
The County Executive's financial statements were approved and signed by the CEC member for finance on 28-07-2023.



County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BOMET FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for the intended purpose.
- 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 financial statements of County Executive of Bomet set out on pages 1 to 57, which comprise the statement of assets and liabilities as at

30 June, 2023 and the statement of receipts and payments, 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 financial statements present fairly, in all material respects, the financial position of County Executive of Bomet as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Compensation of Employees

1.1 Variances Between Financial Statements and Ledger Amounts

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.2,637,357,657 in respect of compensation of employees. However, review of supporting documents including payroll for the twelve (12) months revealed an amount of Kshs.2,135,340,587 resulting to unexplained and unreconciled variance of Kshs.502,017,070.

In the circumstances, the accuracy and completeness of compensation of employees amount of Kshs.2,637,357,657 could not be confirmed.

1.2 Unsupported Basic Wages to Temporary Employees

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,637,357,657 which includes Kshs.93,988,981 in respect of basic wages to temporary employees. However, the requisitions to engage casuals by the respective departments, the approval by County Public Service Board (CPSB), the written delegated authority by CPSB to accounting officers to engage casuals, the appointment letters, and payrolls for the casuals were not provided for audit review.

In the circumstances, the accuracy, completeness and regularity of the Kshs.93,988,981 could not be confirmed.

1.3 Unsupported Excess Remittances to National Social Security Fund (NSSF)

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,637,357,657 which includes an amount of Kshs.313,173,301 in respect of pension and other social security contributions which further includes remittances to NSSF of Kshs.13,061,320. However,

review of the supporting documents including payrolls for the year revealed employees and employers NSSF deductions of Kshs.2,607,446 and Kshs.5,214,892 respectively all totalling Kshs.7,822,338 resulting to unexplained and unreconciled variance of Kshs.5,238,982.

In the circumstances, the accuracy and completeness of the Kshs.13,061,320 could not be confirmed.

2. Use of Goods and Services

2.1 Variance in Domestic Travel and Subsistence

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,271,231,308 which includes an amount of Kshs.125,880,635 in respect of domestic travel and subsistence. However, review of the IFMIS payment details revealed total payments of Kshs.289,233,590 to various employees in respect of temporary imprest and daily subsistence allowance resulting to unexplained and unreconciled variance of Kshs.163,352,953. Further, review of the IFMIS imprest register revealed payments relating to temporary imprest and domestic travel and subsistence allowance that were not posted in the imprest register.

In the circumstances, the accuracy and completeness of the Kshs.125,880,635 could not be confirmed.

2.2. Unsupported Legal Fees

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,271,231,308 which includes an amount of Kshs.312,593,734 in respect of other operating expenses which further includes Kshs.22,151,107 relating to legal fees, arbitration and compensation payments. However, the payments were not supported with payment vouchers and demand fee notes and court proceeding statements. Further review of the IFMIS payment details revealed that a total of Kshs.14,949,824 was paid in favor of Mwakio Kirwa & Co. Advocates whose details and nature of the case was not disclosed.

In the circumstances, the accuracy and completeness of the Kshs.22,151,107 could not be confirmed.

2.3. Unsupported Payment of Motor Vehicle Maintenance

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,271,231,308 which includes an amount of Kshs.19,046,640 in respect of routine maintenance vehicles and other transport equipment. However, the payments were not supported with service orders, detailed invoices or post repair inspection reports. Further, the balances indicated in the pre-inspection reports did not agree with the procurement orders issued to suppliers. Therefore, the validity of the payments could not be confirmed.

In the circumstances, the accuracy and completeness of the Kshs.19,046,640 could not be confirmed.

3. Transfers to Other Government Entities

3.1. Variance on Cash Transfers to Self-reporting Health Facilities

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects transfers to other Government entities amount of Kshs.426,456,095 which includes an amount of Kshs.136,790,000 in respect of cash transfers to reporting health facilities. However, review of the supporting transfer schedule revealed total transfers of Kshs.131,378,000 to Level 4 and 5 hospitals resulting to unexplained and unreconciled variance of Kshs.5,412,000.

In the circumstances, the accuracy and completeness of the Kshs.136,790,000 could not be confirmed.

3.2. Payment to Council of Governors

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an amount of Kshs.426,456,095 in respect of transfers to other Government entities. However, review of the IFMIS payment details and bank statements revealed that an amount of Kshs.3,000,000 was transferred to Council of Governors to cater for subscription. However, the payment was not included as transfers to other Government entities contrary to the approved template issued by the Public Sector Accounting Standards Board (PSASB) in the preparations of the annual reports and financial statements thereby understating the amount of transfers to other Government entities. Further, the payment was made contrary to Section 37 of the Inter-Governmental Relations Act, 2012 which states that the National Government should meet all operational expenses of the Council of Governors.

In the circumstances, the accuracy, completeness and regularity of the Kshs.3,000,000 could not be confirmed. In addition, Management was in breach of the Law.

4. Other Grants and Transfers

4.1. Unsupported Other Current Transfers, Grants and Subsidies

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects other grants and transfers amount of Kshs.441,643,724 which includes an amount of Kshs.217,529,634 in respect of other current transfers, grants and subsidies including transfers to youth polytechnics. However, review of the supporting schedule revealed total transfers of Kshs.100,302,112 to youth polytechnics that was not supported.

In the circumstances, the accuracy, completeness and propriety of the Kshs.100,302,112 could not be confirmed.

4.2. Cash Transfers to Non-Reporting Health Facilities

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects other grants and transfers amount of Kshs.441,643,724 which includes an amount of Kshs.98,021,925 in respect of cash transfers to non-reporting health facilities including dispensaries, health centers and hospitals not clustered as level 4 hospitals. However, review of the IFMIS payments details and bank statements revealed transfers totalling Kshs.141,880,955 resulting to unsupported and unreconciled variance of Kshs.43,859,030.

In the circumstances, the accuracy and completeness of the Kshs.98,021,925 could not be confirmed.

5. Social Security Benefits

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects social security benefits amount of Kshs.10,420,961 in respect of Government pension and retirements benefits. However, review of the supporting schedule revealed that the amount of Kshs.10,420,961 was in respect of salary gratuity paid to staff on contracts resulting to undisclosed employer social benefits contributions to Government pension and retirement schemes for the County permanent employees.

In the circumstances, the accuracy and completeness of social security benefits of Kshs.10,420,961 could not be confirmed.

6. Undisclosed Outstanding Imprests

The statement of assets and liabilities reflects Nil balance in respect of outstanding imprests. However, review of the IFMIS and manual imprest registers revealed a balance of Kshs.1,066,000 issued to five (5) officers which remained unsurrendered as at 30 June, 2023 but were not disclosed in the financial statements. Further, review of the imprest warrants in respect of imprests issued revealed purpose of the imprests was not clearly stated and were supported with general office expenses budget. In addition, included in the unsurrendered imprests is one issued on 31 August, 2022 which remained unsurrendered at the time of audit in the Month of October, 2023 contrary to Regulation 93(5)(6)(7) of Public Finance Management (County Governments) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station. In the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate. If the Accounting Officer does not recover the temporary imprest from the defaulting officer as provided for in this regulation, he or she commits an offence as provided under the Act.

In the circumstances, the accuracy and completeness of Nil balance in respect of outstanding imprest could not be confirmed. In addition, Management was in breach of the law.

7. Unsupported Prior Year Balances

The statement of assets and liabilities reflects prior year adjustments balances of Kshs.382,873,494 and Kshs.101,094,206 which as disclosed in Note 14 to the financial statements related to the correction of several prior year errors. However, the balances have not been restated nor supported. This is contrary to Paragraph 1.5.1 of IPSAS: Financial Reporting under the Cash Basis of Accounting which provides that when an error arises in relation to a cash balance reported in the financial statements, the amount of the error that relates to prior periods, shall be reported by adjusting the cash at the beginning of the period. Comparative information shall be restated unless it is impracticable to do so.

In the circumstances, the accuracy and completeness of the respective prior year balances for the year ended 30 June, 2023 could not be confirmed.

8. Inaccurate Related Party Transactions

Note 16 to the financial statements other important disclosures number 2 reflects related party transactions comparative balance of Kshs.6,155,811,191 which includes transfer to County Assembly of Kshs.721,128,005. However, Note 5 and the 2021/2022 financial statements reflects Kshs.731,128,005 on the same item resulting to unexplained and unreconciled variance of Kshs.10,000,000.

In the circumstances, the accuracy of the related party transactions balance could not be confirmed.

The audit was conducted in accordance with the International Standards for 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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts - recurrent and development combined reflects final receipts budget and actual on comparable basis amounts of Kshs.7,192,138,652 and Kshs.5,966,951,222 respectively resulting to under-funding of revenue of Kshs.1,225,187,430 or 17% of the budget.

Similarly, the statement reflects final budget expenditure and actual on comparable basis amounts of Kshs.7,192,138,652 and Kshs.5,880,244,181 respectively resulting to under-absorption of Kshs.1,311,894,471 or 18% of the budget.

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

2. Unsupported Pending Bills

Note 16 on other important disclosures and Annex 2 to the financial statements reflects a balance of Kshs.715,690,021 in respect of pending accounts payable. However, review of the pending bills schedule provided for audit revealed a total amount of Kshs.913,467,480 resulting to unexplained and unreconciled variance of Kshs.197,777,459. Further, pending bills totalling to Kshs.221,127,366 were not supported with completion certificates and invoices for constructions and civil works, delivery notes and inspection and acceptance reports and procurements documents including award letter, letters of appointment of tender opening and tender evaluating committee, professional opinion, method of procurement used, tender opening and tender evaluation minutes, user requisition, stores ledger, counter receipt vouchers and Counter requisition and issue note.

Further, review of Annex 2 to the financial statements revealed that some of the pending bills relates to constructions of roads and civil works, and supply of goods and services which were incurred between 2016-2022 financial years but had not been settled contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015, which requires that debt service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations. The County therefore runs the risk of incurring significant unquantified interest costs and penalties with the continued delay in settling invoiced bills.

In addition failure to clear pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget.

In the circumstances, the accuracy, validity and completeness of the pending bills balance of Kshs.715,690,021 could not be confirmed.

My opinion is not modified in respect of these matters.

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. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

Prior year audit issues remained unresolved as at 30 June, 2023. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues disclosed under the progress on follow up of auditor's recommendations section of the financial statements do not relate to the issues raised in

the audited financial statements for the year 2021/2022 as required by the Public Sector Accounting Standards Board template and The National Treasury's Circular.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

1.1 Non-compliance with Fiscal Responsibility Principles

The payment on compensation of employees of Kshs.2,637,357,657 constitute 44% of total revenue of Kshs.5,966,951,222 received during the year under review. This is 9% above the allowable limit contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the County Executive Committee members with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers pursuant to section 107(2) of the Act and the limit set shall not exceed 35 per cent of the County Government total revenue.

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

1.2 Non-Compliance with Law on Ethnic Composition

The County had a total staff of three thousand, five hundred and sixty six (3,566) employees out of which three thousand four hundred and sixty seven (3467) or 97% members of staff were from the dominant ethnic community. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure 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. It is not clear what action the Management is taking to remedy the anomaly.

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

1.3 Non-adherence to One-third Basic Salary Rule

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,637,357,657 which includes an amount of Kshs.1,188,184,246 in respect of basic salary of permanent

employees. However, review of the Integrated Payroll and Personnel Database (IPPD) system for the year ended 30 June, 2023 revealed that one thousand, three hundred and eighty-eight (1,388) officers were drawing net salary less than a third of their monthly basic salary. This is contrary to Section 19(3) of the Employment Act, 2007 which provides that total deductions from salaries of employees shall not exceed two-thirds of the respective basic salaries.

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

1.4 Regularity of Acting Allowances

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,637,357,657 which includes personal allowances paid as part of salary amounting to Kshs.1,042,011,129. The personal allowances include payment of acting allowance of Kshs.1,226,516 to eight officers who have been in acting positions for more than six months contrary to Section C.14 (1) of Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that, when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Acting allowance will not be payable to an officer for more than six (6) months. Further, the appointment letters, the County Human Resource Management and Advisory Committee (CHRMAC) recommendations for payment of acting allowances, and approval by authorized officer were not provided for audit review.

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

1.5 Irregular Payment of Salary in Shared Bank Accounts

Review of the County Executive's monthly payrolls revealed that fourteen (14) employees earning a monthly gross salary totalling to Kshs.4,456,503 were paid salary in shared bank accounts contrary to Section C.1(2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires all officers to be paid salary on a monthly basis in Kenya currency through their respective bank accounts.

In the circumstances, the regularity, accuracy and completeness of monthly gross payments of Kshs.4,456,503 could not be confirmed.

1.6. Irregular Retention of Employees Beyond Mandatory Retirement Age in Service

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.2,637,357,657 in respect to compensation of employees which include payment of gross annual salary totalling to Kshs.10,722,820 to nineteen (19) employees who had reached the mandatory retirement age of sixty (60) years but were retained in service without justification or indication of special skills.

In the circumstances, the validity of the compensation of employees amounting to Kshs.10,722,820 could not be confirmed.

1.7 Irregular Extension of Employees Contracts in Service

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,637,357,657 which includes basic salary of permanent employees amounting to Kshs.1,188,184,246 which further includes payments totalling to Kshs.13,841,676 paid to officers whose employment contracts had expired. However, review of the employees personal files revealed that their contracts were renewed without the recommendations from County Human Resource Management Advisory Committee (CHRMAC). Further, review of the personal files for the County Executive Committee Members, Chief Officers and Chief of Staff did not contain the renewed contracts or the employment contracts contrary to policy. This is contrary to Part A.15(xiv) of the Human Resource Policies and Procedures Manual for Public Service, 2016 which provides that the functions of County Human Resource Management Advisory Committees (CHRMAC) entail making recommendations to the authorized officer regarding recommendations for renewal of contracts.

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

1.8 Payment of Unsupported Special Salary to ECDE Teachers

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,637,357,657 which includes basic salary of permanent employees amounting to Kshs.1,188,184,246. The basic salary includes special salaries paid to ECDE teachers amounting to Kshs.208,308,056. The ECDE teachers were created in IPPD payroll using a special salary code that pays a lower gross salary to teachers contrary the Council of Governors Scheme of Service for Early childhood Development and Education teachers, 2021 which requires all trained, qualified and serving ECDE teachers to join the scheme on condition that they meet the set minimum requirements.

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

2. Use of Goods and Services

2.1 Training Expenses

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,271,231,308 which includes training expenses of Kshs.47,002,067 paid to two (2) local firms of amounts of Kshs.1,484,000, Kshs.1,998,000, and Kshs.1,270,000 respectively all totalling to Kshs.4,752,000. However, the paid trainers were not registered with the National Industrial Training Authority contrary to Section 7C (2) of The Industrial Training Act, 2012 CAP.237 which requires that no person shall be registered under subsection (1) unless the trainer satisfies the Director-General that he offers reasonable facilities and opportunities for proper training in the field specified in the application.

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

2.2. Irregular Expenditure on Rental Services

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,271,231,308 which includes an amount of Kshs.7,866,041 in respect of rent and rates. The rent payments includes two payments totalling to Kshs.3,600,000 made to lessor in respect to a lease agreement. Review of the lease agreement revealed that the lease agreement was between Bomet Water Company (lessee) and the lessor dated 24 October, 2013. However, Management confirmed that the payment was in respect of the occupancy by the Department of Water, Environment and Climate Change which contradicts the lease agreement which is between the Bomet Water Company and the lessor.

In the circumstances, the regularity of the lease agreement could not be confirmed.

3. Other Grants and Transfers - Renovation of Chebunyo Primary Classrooms

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects other grants and transfers amount of Kshs.441,643,724 which includes Kshs.217,529,634 in respect of other current transfers, grants and subsidies which further includes Kshs.1,800,440 paid to Chebunyo Primary School for renovation of classrooms on 26 May, 2023 following a long outstanding request of Board of School Management request to the County Government of Bomet dated 12 June, 2018. However, the primary schools is a function of the National Government thereby rendering the funds transfer by the County Government irregular.

In the circumstances, the regularity of the expenditure of Kshs.1,800,440 could not be confirmed.

4. Acquisition of Assets

4.1 Proposed Construction of Dr. Joyce Laboso Memorial Mother and Child Wellness Center

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes Kshs.228,595,751 in respect of construction of buildings which further includes Kshs.156,554,071 for the construction of Dr. Joyce Laboso Memorial Mother and Child wellness Center. Physical verification of the project in November, 2023 revealed various variations and changes were made on the architectural designs for the ground floor, first floor and second floor design layout. Further, a single building was constructed for both the incinerator and generator rooms compared to the architect's drawings indicating two separate buildings for generator and incinerator. Also, a bio-digester was under construction in place of the approved septic tank and soak pit. However, the variation and changes in the designs were not supported with approved new architectural designs consolidating the changes from a registered architect, while approval by the Project Implementation Committee and procurement directorate approving any changes in the project cost and revised bill of quantities were not provided for audit review.

Further, the project is constructed on three parcels of land which were acquired from three (3) private individuals on 2 February, 2015 as per the sale of land agreements provided for audit review. However, eight (8) years after the sale of land agreements were signed in the year 2015, the County Executive only acquired title deed for one parcel measuring 2.56 acres with the remaining two other parcels not having title deeds.

In addition, supporting documents including the procurement details, bill of quantities, contract agreement and Project Management Committee reports on the progress of the projects were not provided for audit review.

In the circumstances, the ownership, accuracy and completeness of the expenditure amount of Kshs.156,554,071 could not be confirmed.

4.2 Supply and Delivery of a Prime Mover, Semi-Trailer, Low Bed Payload and Large Tippers

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes Kshs.223,868,728 in respect of purchase of specialized plant, machinery and equipment which further includes Kshs.61,300,000 for the supply of five (5) TATA LPT 2523 (India) and one (1) Low Loader Truck machines on 24 May, 2023. However, the procurement was not included in the 2018-2023 CIDP and 2022-2023 ADP. Further, audit verification in August, 2023 revealed that the prime mover, 46-60t semi-trailer, low bed 35,000-45,000Kg payload and large tippers, 11-13 ton, 150-200hp were delivered but the County Executive has to date not obtained log books confirming ownership.

In the circumstances, the ownership, accuracy and completeness of the expenditure amount of Kshs.61,300,000 could not be confirmed.

4.3 Procurement of Road Maintenance Machinery

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes Kshs.223,868,728 in respect of purchase of specialized plant, machinery and equipment which further includes Kshs.141,547,000 for the supply of five (5) crawler dozer, five (5) Graders or land levelers and one (1) motorized roller. However, the procurement of the equipment was outside of the County Integrated Development Plan (CIDP) 2018-2023, Annual Development Plan (ADP) 2022-2023, approved budget and approved consolidated annual procurement plan for the year under review.

In addition, tender opening minutes dated 28 March, 2023 submitted for audit review were not initialized in all pages by the committee officials and listed seven (7) received bids with one bidder who submitted IFMIS bid being disqualified by the tender opening committee for not submit the manual copy. This was contrary to Section 78(7) of the Public Procurement and Asset Disposal Act, 2015.

Further audit verification revealed that five (5) crawler excavators, five (5) motor graders and one (1) drum roller were delivered except for the five (5) breaker sets which were yet to be delivered. In addition, the Management did not provide supporting documents

including the specification of the machines, store ledger record and the inspection and acceptance committee reports. The log books for the crawlers, excavators and drum roller were not provided for audit review.

In the circumstances, the ownership, accuracy and completeness of the expenditure amount of Kshs.141,547,000 could not be confirmed. In addition, Management was in breach of the law.

4.4 Delayed Construction of Governor's Residence

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes Kshs.228,595,751 in respect of construction of buildings which further includes Kshs.7,420,723 for the completion of the construction of Governors residence. The County Government entered into a contract with a local contractor for the construction of Governors residence at a contract sum of Kshs.78,014,233. The contract period was two and a half (2^{1/2}) years starting 31 January, 2019, when the contractor took possession of the project site with completion date of 30 June, 2021. The contract period was extended by six (6) months to 30 June, 2022 with the contractor on 14 December, 2022 requesting for another extension of contract period from 30 December, 2022 to 30 June, 2023 but the approval of the second extension was not supported. However, physical verification of the project in August, 2023 revealed that the project was incomplete twenty-six (26) months after the estimated completion date of 30 June, 2021 and the contractor was not on site. Further, roofing timber works valued at Kshs.3,452,264 according to the bills of quantities that was earlier erected and pitched had not been covered by iron sheets, was deteriorating which may be condemned resulting to ineligible increase of the contact cost. As at 30 June, 2023, a total of Kshs.48,530,890 or 62% of the contract sum had been incurred with 51% of the work done.

In the circumstance, the County Government may not obtain value for money and the expected benefits from the project to the residents of Bomet County may not be realized.

4.5 Unsupported Compulsory Acquisition of Public Land

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes Kshs.17,066,932 in respect of acquisition of land which further includes payments totalling Kshs.11,254,000 for purchase of private parcels of land for public use. However, the compulsory acquisition of land was incurred without submission of request to the National Lands Commission through the County Executive Committee Member contrary to Section 107(1) of the Land Act, 2012 PART VIII in respect to compulsory acquisition of interests in land which states that whenever the National or County Government is satisfied that it may be necessary to acquire some particular land under Section 110, the respective Cabinet Secretary or the County Executive Committee Member shall submit a request for acquisition of public land to the Commission to acquire the land on its behalf. Further, supporting documents including, title deeds, official search documents, survey and land valuation reports from the Commission were not provided for audit review.

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

4.6 Stalled Construction of Sugutek-Chepkositonik Bridge

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes an amount of Kshs.101,395,970 in respect of construction and civil works. The civil works includes payments of Kshs.3,065,461 paid on 24 May, 2023 for the construction of Sugutek-Chepkositonik bridge. The contract was awarded to a local contractor. However, supporting documents including contract agreement, interim payment certificate and Projects Management Committee report on total work done was not provided for audit review. Physical verification carried out in August, 2023 on the project revealed that construction works was not complete and had stalled and the site remained abandoned.

In the circumstance, the County may not obtain value for money and the expected benefits from the projects to the residents of Bomet County may not be realized.

4.7 Supply of Milk to Early Childhood Development Education (ECDE) Centres

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes an amount of Kshs.64,540,980 in respect of acquisition of strategic stocks and commodities which includes advance payments to the New KCC Limited totalling to Kshs.56,540,980 for supply of milk to ECDE centres in Bomet County. However, the advance payments of Kshs.56,540,980 exceeded the allowable limit of twenty percent (20%) of tender price contrary to Section 147(1) of the Public Procurement and Asset Disposal Act, 2015.

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

4.8 Unused Completed Projects

4.8.1 Construction of Sagenya Cattle Dip

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes an amount of Kshs.228,595,751 in respect of construction of buildings which further includes payment of Kshs.3,497,640 to a local contractor for construction of Sagenya cattle dip. However, supporting documents including interim payment certificate, completion certificate, inspection and acceptance committee reports and Projects Management Committee report on total work done was not provided for audit review. Further, physical verification carried out in August, 2023 revealed the project was completed but not in use. Management did not explain why the completed project was not operational.

In the circumstances, the residents of Bomet County may not have obtained benefits from the completed project.

4.8.2 Proposed Completion of Rongena Maternity

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes an amount of Kshs.228,595,751 in respect of construction of buildings which further includes payment of Kshs.1,929,571 to a local contractor for completion of Rongena Maternity. The completed project was handing over on 16 March, 2023. However, physical verification of the project in August, 2023 indicated that the project was completed but had not been put into use. Management did not explain why the completed project was not operational.

In the circumstances, the residents of Bomet County may not have obtained benefits from the completed project.

4.9. Non-Competitive Procurement of Hospitality, Supplies and Services

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,271,231,308 which includes an amount of Kshs.125,551,911 in respect of hospitality supplies and services which further includes Kshs.5,412,500 paid local hotels. However, review of the procurements revealed that Management entered into a contract for the provision of services through framework agreement which were sourced from single bids contrary to Regulation 102(1)(a)(b) of Public Procurement and Asset Disposal Regulations, 2020 which states that subject to section 114 of the Act, a procuring entity may enter into a framework agreement through open tender using an invitation to tender which shall specify that the procuring entity intends to establish a framework agreement and the number of suppliers or contractors which shall not be less than seven alternative vendors.

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

4.10 Irregular Hire of Excavator

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes an amount of Kshs.252,724,760 in respect of construction of roads. The payment includes an amount of Kshs.4,803,506 paid to local company on 13 April, 2023 for hire of excavator to gravel at Kapkesosio quarry/Kyogong' quarry through a three (3) years framework agreement using Requests for Quotations (RFQ). However, the use of RFQ for awarding contract vide framework agreement was contrary to Regulation 102(1)(a)(b) which states that subject to section 114 of the Act, a procuring entity may enter into a framework agreement through open tender using an invitation to tender which shall specify that the procuring entity intends to establish a framework agreement and the number of suppliers or contractors which shall not be less than seven alternative vendors.

Further, supporting documents including the framework agreement, the RFQs, quotations, bid documents, appointment of adhoc opening and evaluation committees, procurement minutes and duly signed contractual agreement were not provided for audit review.

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

4.11 Pipeline Extensions

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes an amount of Kshs.144,516,429 in respect of overhaul and refurbishment of construction and civil works. Included in the payment is Kshs.35,917,279 for water pipeline extensions from main reservoirs to various destinations in the sub-counties within Bomet County. However, the feasibility study reports, Memorandum of Understanding between the County Executive and the Bomet Water Company, and handing over reports of the completed works to Bomet Water Company were not provided for audit review.

In the circumstances, the accuracy and propriety of the expenditure amount of Kshs.35,917,279 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 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 overall governance were not effective.

Basis for Conclusion

1. Lack of Audit Committee Functions

Review of the financial records provided for audit revealed that the County Government did not have a functional audit committee in line with Regulation 168 of the Public Finance Management (County Regulations), 2015 states that the main function of the audit committee shall be to support the accounting officers with regard to their responsibilities for issues of risk, control and governance and associated assurance provided that the responsibility over the management of risk, control and governance processes remains with the Management of the concerned county government entity and follow up on the implementation of the recommendations of internal and external auditors

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

2. Absence from Duty Without Permission

Review of the County Human Resource Management Advisory Committee (CHRMAC) minutes for the year under review revealed that eighteen (18) staff of the County Executive were absent from duty for more than (10 days) and were subsequently issued with show cause letters by their supervisors. Also, the show cause letters were not responded to within twenty-one days as required by the policies and CHRMAC failed to initiate the summary dismissal of the officers contrary to the Human Resources Policy.

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

3. Alteration of Officers Birth Date Without Approval from CHRMAC

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,637,357,657 which includes basic salary of permanent employees of Kshs.1,188,184,246. However, review of the payroll records revealed that eleven (11) County employees had their date of birth altered more than twice and the Management explanation has not been provided.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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 the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash 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 overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the 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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 February, 2024


**County Government of Bomet
County Executive**

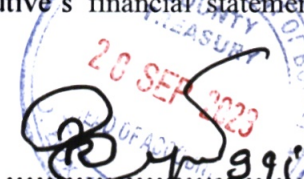
Annual Report and Financial Statements for the year ended June 30 2023

9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022-2023	Restated Fig 2021-22
	Notes	Kshs	
Receipts			
Transfers from the CRF	1	5,966,951,222	6,155,811,191
Miscellaneous receipts	2	-	368,490,841
Total receipts		5,966,951,222	6,524,302,032
Payments			
Compensation of employees	3	2,637,357,657	3,074,957,402
Use of goods and services	4	1,271,231,308	1,225,573,280
Transfers to other government entities	5	426,456,095	1,030,121,131
Other grants and transfers	6	441,643,724	503,584,164
Social security benefits	7	10,420,961	1,545,038
Acquisition of assets	8	1,067,247,680	1,973,292,815
Finance costs, including loan interest	9	106,617	374,128
Other payments	10	25,780,140	4,990,000
Total payments		5,880,244,181	7,814,437,956
Surplus/deficit*		86,707,041	-1,290,135,925

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 28.09.2023 and signed by:


 COUNTY GOVERNMENT OF BOMET
 THE TREASURY
 CHIEF OFFICER FINANCE
 Name: CPA Erick Chepkwony
 Chief Officer Finance
 ICPAK Member Number 18039


 COUNTY GOVERNMENT OF BOMET
 THE TREASURY
 CHIEF OFFICER ACCOUNTING SERVICES
 Name: CPA Benard Kosgei
 Head of Accounting Services
 ICPAK Member Number 6067


**County Government of Bomet
County Executive**

Annual Report and Financial Statements for the year ended June 30 2023


10. Statement of Assets and Liabilities as at 30th June 2023

		2022-2023	2021-2022 Restated
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	11	162,663,729	446,437,317
Total cash and cash equivalents		162,663,729	446,437,317
Total financial assets		162,663,729	446,437,317
Financial liabilities			
Deposits and retentions	12	21,273,618	8,880,753
Net financial assets		141,390,110	437,556,564
Represented by			
Fund balance b/fwd.	13	437,556,564	1,626,598,282
Prior year adjustments	14	-382,873,494	101,094,206
Surplus/deficit for the year		86,707,041	-1,290,135,925
Net financial position		141,390,110	437,556,563

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 28-09-2023 and signed by:

28-09-2023

 CHIEF OFFICER
 FINANCE

Name: CPA Erick Chepkwony
 Chief Officer Finance
 ICPAK Member Number 18039

28-SEP-2023

 HEAD OF ACCOUNTING SERVICES

Name: CPA Benard Kosgei
 Head of Accounting Services
 ICPAK Member Number 6067

County Government of Bomet

County Executive

Annual Report and Financial Statements for the year ended June 30 2023

11. Statement of Cash Flows for the period ended 30th June 2023

		2022-2023	2021-22 Restated
	No tes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	5,966,951,222	6,155,811,191
Miscellaneous receipts	2	-	368,490,841
Total receipts from operating income		5,966,951,222	6,524,302,032
Payments for operating expenses			
Compensation of employees	3	-2,637,357,657	-3,074,957,402
Use of goods and services	4	-1,271,231,308	-1,225,573,280
Transfers to other government entities	5	- 426,456,095	-1,030,121,131
Other grants and transfers	6	-441,643,724	-503,584,164
Social security benefits	7	-10,420,961	-1,545,038
Finance costs, including loan interest	9	-106,617	-374,128
Other payments	10	-25,780,140	-4,990,000
Total payments for operating expenses		-4,812,996,502	-5,841,145,143
Net receipts/ (payments) from operations		1,153,954,720	683,156,890
Adjusted for:			
Prior year adjustments	14	-382,873,494	101,094,206
Increase/(decrease) in deposits and retentions	15	12,392,865	-69,076,578
Net cash flow from operating activities		783,474,091	715,174,518
Cash flow from investing activities			
Acquisition of assets	8	-1,067,247,680	-1,973,292,815
Net cash flows from investing activities		-1,067,247,680	-1,973,292,815
Cash flow from Financing activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		-283,773,589	-1,258,118,297
Cash and cash equivalents at beginning of the year		446,437,317	1,704,555,613
Cash and cash equivalents at end of the year		162,663,729	446,437,317

**County Government of Bomet
County Executive**

Annual Report and Financial Statements for the year ended June 30 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20/11/2023 and signed by:



COUNTY GOVERNMENT OF BOMET
THE TREASURY
28 SEP 2023
CHIEF OFFICER
FINANCE

Name: CPA Erick Chepkwony
Chief Officer Finance
ICPAK Member Number 18039



COUNTY GOVERNMENT OF BOMET
THE TREASURY
28 SEP 2023
HEAD OF ACCOUNTING SERVICES
P.O. BOX 19-040 BOMET

Name: CPA Benard Kosgei
Head of Accounting Services
ICPAK Member Number 6067

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,837,025,229	355,113,423	7,192,138,652	5,966,951,222	1,225,187,430	83%
Other receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA						
Total	6,837,025,229	355,113,423	7,192,138,652	5,966,951,222	1,225,187,430	83%
Payments						
Compensation of employees	2,830,433,665	-125,338,694	2,705,094,971	2,637,357,657	67,737,314	97%
Use of goods and services	1,214,063,176	67,313,852	1,281,377,027	1,271,231,308	10,145,719	99%
Transfers to other government units	110,008,221	395,668,700	505,676,921	426,456,095	79,220,826	80%
Other grants and transfers	527,284,837	100,614,822	627,899,659	441,643,724	186,255,934	70%
Social security benefits	100,700,000	-	100,700,000	10,420,961	90,279,039	10%
Acquisition of assets	2,016,328,739	-177,145,257	1,839,183,482	1,067,247,680	771,935,803	58%
Finance costs, including loan interest	125,792	-	125,792	106,617	19,175	85%
Other payments	38,080,800	94,000,000	132,080,800	25,780,140	106,300,660	20%
Total	6,837,025,229	355,113,423	7,192,138,652	5,880,244,181	1,311,894,471	82%
Surplus/(Deficit)	-	-	-	86,707,041	-86,707,041	-

(a) The total expenditure indicates a performance of 82% in this financial year.

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2023



(b) Transfers from CRF shows 98% performance

(c) Other receipts registered 29% performance which mainly constitutes transfers from other government entities

The County Executive's financial statements were approved on 28-09 2023 and signed by:




.....
Name: CPA Erick Chepkwony
Chief Officer Finance
ICPAK Member Number 18039

.....
Name: CPA Benard Kosgei
Head of Accounting Services
ICPAK Member Number 6067

County Government of Bomet

County Executive


Annual Report and Financial Statements for the year ended June 30 2023

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,459,090,690	806,096,961	5,265,187,651	4,771,148,274	494,039,377	91%
Other receipts	361,605,800	-273,838,282	87,767,518	86,850,327	917,191	99%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
Total	4,820,696,490	532,258,679	5,352,955,170	4,857,998,601	494,956,569	91%
Payments						
Compensation of employees	2,830,433,665	-125,338,694	2,705,094,971	2,637,357,657	67,737,314	97%
Use of goods and services	1,214,063,176	67,313,852	1,281,377,027	1,271,231,308	10,145,719	99%
Transfers to other government units	110,008,221	395,668,700	505,676,921	426,456,095	79,220,826	80%
Other grants and transfers	527,284,837	100,614,822	627,899,659	441,643,724	186,255,934	70%
Social security benefits	100,700,000	-	100,700,000	10,420,961	90,279,039	10%
Acquisition of assets	-	-	-	-	-	0%
Finance costs, including loan interest	125,792	-	125,792	106,617	19,175	85%
Other payments	38,080,800	94,000,000	132,080,800	25,780,140	106,300,660	20%
Total	4,820,696,490	532,258,679	5,352,955,170	4,812,996,502	539,958,668	90%
Surplus/(deficit)	-	-	-	45,002,099	-45,002,099	-

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2023

The County Executive's financial statements were approved on 29-09 2023 and signed by


.....
Name: CPA Erick Chepkwony
Chief Officer Finance
ICPAK Member Number 18039



.....
Name: CPA Benard Kosgei
Head of Accounting Services
ICPAK Member Number 6067

County Government of Bomet

County Executive

Annual Report and Financial Statements for the year ended June 30 2023

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,920,776,312	-754,776,770	1,165,999,542	914,102,718	251,896,824	78%
Other receipts	95,552,427	577,631,513	673,183,940	194,849,903	478,334,037	29%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
Total	2,016,328,739	-177,145,257	1,839,183,482	1,108,952,621	730,230,861	60%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Transfers to other government units	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	2,016,328,739	-177,145,257	1,839,183,482	1,067,247,680	771,935,803	58%
Finance costs, including loan interest	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Totals	2,016,328,739	-177,145,257	1,839,183,482	1,067,247,680	771,935,803	58%
Surplus/(deficit)	-	-	-	41,704,941	-41,704,942	-

(a) The development expenditure registered a performance of 53%

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(b) *The underutilization resulted from pertinent issues pertaining project management and other socio-economic factors*

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The County Executive's financial statements were approved on 28-09 2023 and signed by:



.....
Name: CPA Erick Chepkwony
Chief Officer Finance
ICPAK Member Number 18039



.....
Name: CPA Benard Kosgei
Head of Accounting Services
ICPAK Member Number 6067

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23
	KShs	KShs	KShs	KShs	KShs
Policy, Planning & General Administrative Services	4,322,591,197	-222,655,793	4,099,935,404	3,787,759,430	312,175,974
Policy, Planning & General Administrative Services	4,322,591,197	-222,655,793	4,099,935,404	3,787,759,430	312,175,974
Crop Development and Management	63,590,699	130,666,550	194,257,249	61,566,774	132,690,475
Food Security Initiatives	9,500,000	38,500,000	48,000,000	27,526,180	20,473,820
Cash Crop Development	54,090,699	22,166,550	76,257,249	34,040,594	42,216,655
	0	70,000,000	70,000,000	0	70,000,000
Agribusiness Development & Marketing	55,489,000	-500,000	54,989,000	23,162,194	31,826,806
Promotion of cooperative movement and training	39,989,000	15,000,000	54,989,000	23,162,194	31,826,806
County Enterprise Development Fund	15,500,000	-15,500,000	0	0	0

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Livestock Development & Management	65,500,000	14,300,000	79,800,000	40,176,963	39,623,037
Livestock & Fisheries Development	16,700,000	-6,200,000	10,500,000	5,890,154	4,609,846
Veterinary services Development	48,800,000	20,500,000	69,300,000	34,286,809	35,013,191
Land Policy and Planning	47,065,000	105,000,000	152,065,000	94,397,479	57,667,521
Land Use Planning and Management	47,065,000	105,000,000	152,065,000	94,397,479	57,667,521
Housing Development and Human Settlement	9,350,000	-3,526,190	5,823,810	2,227,357	3,596,453
Housing Development	9,350,000	-3,526,190	5,823,810	2,227,357	3,596,453
Urban Development	44,615,218	7,750,000	52,365,218	29,976,624	22,388,594
Urban Infrastructure and Market Development	43,615,218	8,750,000	52,365,218	29,976,624	22,388,594
	1,000,000	-1,000,000	0	0	0
Cooperatives, Value Additions and Marketing	10,502,633	500,000	11,002,633	8,640,684	2,361,949
Value Addition	9,991,633	500,000	10,491,633	8,640,684	1,850,949
Marketing Development	511,000	0	511,000	0	511,000
Kenya Climate Smart Agricultural Programme	83,323,430	0	83,323,430	83,317,259	6,171

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Kenya Climate Smart Agricultural Programme	83,323,430	0	83,323,430	83,317,259	6,171
	63,000,000	48,664,074	111,664,074	48,110,520	63,553,554
Irrigation development services	63,000,000	48,664,074	111,664,074	48,110,520	63,553,554
Roads Construction and Maintenance	296,326,228	-108,326,228	188,000,000	104,682,444	83,317,556
Design and construction of roads	292,326,228	-112,326,228	180,000,000	104,682,444	75,317,556
Establishment of a crushing plant and a material testing lab	4,000,000	4,000,000	8,000,000	0	8,000,000
Bridges and Culverts	65,000,000	-20,000,000	45,000,000	32,551,257	12,448,743
Design and Construction of motorized bridges	20,000,000	5,000,000	25,000,000	13,263,036	11,736,964
Design and construction of foot bridges	20,000,000	-10,000,000	10,000,000	9,644,842	355,158
Culvert installation	25,000,000	-15,000,000	10,000,000	9,643,379	356,621
Vehicle Maintenance and Fleet management	29,500,000	228,850,000	258,350,000	194,905,465	63,444,535
Transport Management Services	29,500,000	228,850,000	258,350,000	194,905,465	63,444,535
Energy Development	11,000,000	5,500,000	16,500,000	14,017,245	2,482,755
Low Cost Energy Services	11,000,000	5,500,000	16,500,000	14,017,245	2,482,755
Tourism Development	10,000,000	0	10,000,000	6,870,063	3,129,938

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Tourism Development and Promotion	10,000,000	0	10,000,000	6,870,063	3,129,938
Trade Development	12,000,000	8,000,000	20,000,000	9,272,861	10,727,139
Domestic and International Trade Development	12,000,000	8,000,000	20,000,000	9,272,861	10,727,139
Industrial Development	9,000,000	0	9,000,000	7,399,637	1,600,363
Industrial Development and Support	9,000,000	0	9,000,000	7,399,637	1,600,363
Investment Promotion	8,000,000	-8,000,000	0	0	0
Promote investments in the county	8,000,000	-8,000,000	0	0	0
Policy and Administration	188,019,221	45,668,700	233,687,921	181,103,625	52,584,296
Support to health facilities(11.6M/month)	188,019,221	45,668,700	233,687,921	181,103,625	52,584,296
Preventive and Promotive Health Services	111,629,352	-36,023,402	75,605,950	34,862,210	40,743,740
Communicable disease prevention & control	111,629,352	-36,023,402	75,605,950	34,862,210	40,743,740
Curative Health Services	428,104,907	23,262,609	451,367,516	225,008,090	226,359,426
Infrastructural support to health facilities	212,721,805	-10,983,937	201,737,868	126,338,046	75,399,822

Commodities-Pharms, non-pharms, reagents, linen	215,383,102	34,246,546	249,629,648	98,670,044	150,959,604
Early Childhood Development and Education	176,200,000	5,000,000	181,200,000	169,095,669	12,104,331
Furniture in ECD	4,200,000	0	4,200,000	3,780,000	420,000
Development of ECD Infrastructure/ Refurbishment	75,000,000	0	75,000,000	63,622,482	11,377,518
Feeding Programme	85,000,000	0	85,000,000	84,999,988	12
Support to ECD Centres	12,000,000	5,000,000	17,000,000	16,693,199	306,801
Technical Vocational Educational and Training	30,544,433	0	30,544,433	30,500,000	44,433
Infrastructure Development and Expansion	30,544,433	0	30,544,433	30,500,000	44,433
	25,000,000	-8,000,000	17,000,000	8,294,024	8,705,976
ECDE Infrastructure Improvement	13,000,000	-6,000,000	7,000,000	4,335,895	2,664,105
Accreditation and Quality Assurance	12,000,000	-2,000,000	10,000,000	3,958,129	6,041,871
	6,000,000	0	6,000,000	3,956,411	2,043,589
Talent Development Services	3,000,000	0	3,000,000	2,972,411	27,589
Sport Development and Promotion	3,000,000	0	3,000,000	984,000	2,016,000

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	33,500,000	6,000,000	39,500,000	27,278,893	12,221,107
Social Facilities Development	13,500,000	6,000,000	19,500,000	7,878,000	11,622,000
PWDs, Women and Youth Empowerment	7,500,000	0	7,500,000	6,450,200	1,049,800
Youth Polytechnics- Conditional	12,500,000	0	12,500,000	12,950,693	-450,693
Economic Policy and Planning	31,636,322	23,000,000	54,636,322	44,644,096	9,992,226
Economic Planning and Coordination services	20,000,000	0	20,000,000	19,371,200	628,800
Monitoring and Evaluation	4,345,766	21,000,000	25,345,766	17,084,296	8,261,470
Development of county statistics	0	0	0	0	0
Financial Management	7,290,556	2,000,000	9,290,556	8,188,600	1,101,956
Finance Management	72,334,527	-1,000,000	71,334,527	51,979,241	19,355,286
Budget Coordination and management	7,400,527	4,000,000	11,400,527	10,914,520	486,007
Management of Public Financial Resources	64,934,000	-5,000,000	59,934,000	41,064,721	18,869,279
General Administrative Services	29,695,962	91,320,000	121,015,962	94,171,579	26,844,383
General Administrative Services	29,695,962	91,320,000	121,015,962	94,171,579	26,844,383
Administrative Services	14,000,000	1,000,000	15,000,000	7,137,874	7,862,126
ICT and Information Services	14,000,000	1,000,000	15,000,000	7,137,874	7,862,126
	96,000,000	36,263,103	132,263,103	125,463,199	6,799,904

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Economic, Social and Political Advisory Services	96,000,000	36,263,103	132,263,103	125,463,199	6,799,904
Water Service Provision	3,000,000	0	3,000,000	3,000,000	0
Irrigation	3,000,000	0	3,000,000	3,000,000	0
Culture	2,000,000	0	2,000,000	772,300	1,227,700
Development and promotion of culture	2,000,000	0	2,000,000	772,300	1,227,700
	15,000,000	0	15,000,000	10,983,913	4,016,087
Community Health and Special Programs	15,000,000	0	15,000,000	10,983,913	4,016,087
	179,107,100	-16,000,000	163,107,100	138,598,482	24,508,618
Development of Water Supplies	179,107,100	-16,000,000	163,107,100	138,598,482	24,508,618
	189,400,000	-1,600,000	187,800,000	154,092,819	33,707,181
Environmental Management	189,400,000	-1,600,000	187,800,000	154,092,819	33,707,181
Grand Total	6,837,025,229	355,113,423	7,192,138,652	5,880,244,181	1,311,894,471

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. *(There were no other restrictions on cash during the year)*

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

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. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

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.

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer from the CRF

	2022-2023	2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	962,137,776	1,104,031,355
Total exchequer releases for quarter 2	1,317,295,531	1,672,774,780
Total exchequer releases for quarter 3	1,127,199,203	1,672,774,780
Total exchequer releases for quarter 4	2,560,318,712	1,706,230,276
Total	5,966,951,222	6,155,811,191

2. Miscellaneous Receipts

	2022-2023	Restated Fig 2021-22
Description	Kshs	
Insurance Recoveries	-	
Other Receipts- Local Revenue	-	201,510,561
Returned CRF	-	182,272
Transfers from other government agencies	-	166,798,008
Balance B/F	-	-
Total	-	368,490,841

The B/F of Ksh 673,076,524 was restated to Nil since the figure was balances in CRF which is a self-reporting entity

3. Compensation of Employees

	2022-2023	2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	1,188,184,246	1,533,263,737
Basic wages of temporary employees	93,988,981	99,107,197
Personal allowances paid as part of salary	1,042,011,129	1,096,518,294
Pension and other social security contributions	313,173,301	346,068,174
Total	2,637,357,657	3,074,957,402

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County Executive
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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022-2023	2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	59,150,475	101,169,904
Communication, supplies and services	4,100,030	5,550,060
Domestic travel and subsistence	125,880,635	400,749,491
Foreign travel and subsistence	18,347,179	25,268,634
Printing, advertising and information supplies & services	17,606,979	8,952,760
Rent and Rates	7,866,041	2,746,000
Training expenses	47,002,067	23,345,398
Hospitality supplies and services	125,551,911	28,123,706
Insurance costs	122,125,389	72,047,698
Specialized materials and services	229,846,216	149,739,828
Office and general supplies and services	109,337,191	50,958,410
Fuel, oil and lubricants	56,361,698	42,856,073
Other operating expenses (including bank charges)	312,593,734	283,015,068
Routine maintenance – vehicles and other transport equipment	19,046,124	20,091,189
Routine maintenance – other assets	16,415,640	10,959,060
Total	1,271,231,308	1,225,573,280

Notes to the Financial Statements (Continued)

5. Transfer to other Government entities

	2022-2023	2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
Transfers to Bomet county assembly	-	731,128,005
FLOCCA	45,000,000	
Bomet County Bursary Fund	96,326,180	
KUSP	2,339,915	
Support to Bomet water company	83,000,000	55,000,000
Car Loans and Mortgage	63,000,000	
Cash transfer to reporting health facilities	136,790,000	243,993,126
Total	426,456,095	1,030,121,131

- a) *Support for water company covers grants for electricity and operations and Maintenance*
- b) *Cash transfers to health facilities are mainly to cover for basic office expenses*
- c) *Transfers to Bomet county assembly are exchequer releases for the county Assembly and have not been included in this financial year since they are not actual transfers from the executive. The figure included here is for comparative purposes only.*

6. Other Grants and Transfers

	2022-2023	2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	112,427,243	134,026,107
Emergency relief and refugee assistance	7,464,922	20,114,162
Other Current Transfers, Grants and Subsidies	217,529,634	275,903,562
KUSP	-	73,540,334
Cash transfer to non- reporting health facilities	98,021,925	
Support to Cooperative Societies	6,200,000	-
Total	441,643,724	503,584,164

- a) *Scholarships and other educational benefits relates to education support to partial and full scholarships to students in secondary schools and higher institutes of learning.*

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b) *Cash transfers include funds to county health facilities and dispensaries.*

7. Social Security Benefits

	2022-2023	2021-2022
Description	Kshs	Kshs
Social Security Benefits	-	-
Government Pension and Retirement Benefits	10,420,961	1,545,038
Employer Social Benefits	-	-
Total	10,420,961	1,545,038

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Notes to the Financial Statements (Continued)

8. Acquisition of Assets

Non- financial assets	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	228,595,751	116,751,732
Refurbishment of buildings	1,300,860	-
Construction of roads	252,724,760	978,549,986
Construction and civil works	101,395,970	535,612,408
Overhaul and refurbishment of construction & civil works	144,516,429	249,281,260
Purchase of vehicles and other transport equipment	-	20,020,000
Purchase of household furniture and institutional equipment	5,836,384	4,595,700
Purchase of ICT equipment	12,404,619	8,166,192
Purchase of specialized plant, equipment and machinery	223,868,728	17,268,745
Purchase of certified seeds, breeding stock and live animals	14,996,266	1,300,000
Acquisition of strategic stocks and commodities	64,540,980	25,398,400
Acquisition of land	17,066,932	16,348,392
Total acquisition of non- financial assets	1,067,247,680	1,973,292,815
Financial assets		
Domestic public non-financial enterprises		-
Domestic public financial institutions		-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,067,247,680	1,973,292,815

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Notes to the Financial Statements (Continued)

9. Finance Costs, including Loan Interest

	2022-2023	2021-2022
Description	Kshs	Kshs
Bank charges	106,617	374,128
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	106,617	374,128

10. Other Payments

	2022-2023	2021-2022
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	16,160,940	190,000
Other payments (<i>specify/breakdown</i>)	9,619,200	4,800,000
Total	25,780,140	4,990,000

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Notes to the Financial Statements (Continued)

11. Cash and Bank Balances

Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended	Restated Fig
			June 2023	2021-22
			KShs	KShs
Central Bank Of Kenya, Recurrent Account	1000171049	Recurent	6,313,950	-
Central Bank Of Kenya, Development Account	1000170964	Development	42,482,687	-
Central Bank Of Kenya, Revenue Account	1000171545	CRF	-	-
Central Bank Of Kenya, Fuel Levy Account	1000268379	Development	319,907	319,907
Central Bank Of Kenya, Universal Health Care Account	1000335769	Conditional Project Acc	1,268,944	27,022,569
Central Bank Of Kenya, Bomet AGRI SE DEV SU PR 11AC	1000368907	Conditional Project Acc	239,831	6,221,334
Central Bank Of Kenya, Bomet County Pry Health Care	100572148	Conditional Project Acc		9,559,125
Central Bank Of Kenya, Bomet County Devolutio Su Pr 11 Account	1000428357	Conditional Project Acc	31,622,576	179,624,696
Central Bank Of Kenya, Bomet County Climate Smart-AGRI Account	1000359919	Conditional Project Acc	-	144,477,000
Central Bank Of Kenya, Bomet County Deposit Account	1000239735	Deposit Acc	21,273,618	8,880,753
Central Bank Of Kenya, Bomet County Village Polytechnic Account	1000367997	Conditional Project Acc	-	7,397

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Central Bank Of Kenya, COVID 19 Account	1000455055	Conditional Project Acc	887	15,272,929
Central Bank of Kenya, Joint Nutrition fund account	1000504765	Conditional Project Acc	3,403,470	10,526,950
Bomet County Admin Imprest Acc 174765001	174765001	Imprest Acc	-	41,471
Bomet Kenya Climate Smart Agricultural Project A/C	12224249518	Project Operation Acc	28,448,584	41,029,170
Co-Operative Bank Imprest Account	01141356757 900	Imprest Acc	293,607	618,092
Kcb Bank Bomet County Revenue Collection Account-	1143078756	Revenue Collection Account	-	-
Bomet Municipality Urban Institutional Grant A/C	12202789472 04	Municipal Operations Acc	-	-
Urban Development Grants Equity Bank Account	12202789471 48	Project Operation account	-	-
Bomet County ASDSP	1235875563	Operations account	23,195,182	2,798,072
Equity Imprest Account	12202761907 41	Imprest account	3,800,485	37,852
Total			162,663,729	446,437,317

1. The bank balances for the financial year 2021-22 for self-reporting entities were restated to Nil which includes CRF, Municipality accounts, county revenue collection account.
2. The bank balances in the development and recurrent accounts were restated to nil balances since the balances at the end of the financial year 2021-22 were returned to the CRF account.

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Notes to the Financial Statements (Continued)

12. Deposits and Retention

	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	21,273,618		8,880,753	
Total	21,273,618		8,880,753	
Ageing analysis for	-		-	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	21,273,618	100%	8,880,753	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	21,273,618		8,880,753	

13. Fund Balance Brought Forward

	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts	446,437,317		1,626,598,282	
Cash in Hand	-		-	
Outstanding Imprests and Advances	-		-	
Third party deposits and retention	- 8,880,753		-	
Total	437,556,564		1,626,598,282	

Retention amount balances does not constitute fund balances brought forward since this is money held for payment to contractors when they fall due and are more of payables.

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14. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Overstated Bank Account Balances	1,018,419,635	571,982,318	446,437,317
Overstated Fund balance brought down	1,626,598,282	-281,779,288	1,344,818,994
Overstated Receipts by balances in CRF (Reporting Entity)	1,041,567,366	-673,076,524	368,490,842
Total		-382,873,494	

1. The bank balances for the financial year 2021-22 for self-reporting entities were restated to Nil which includes CRF, Municipality accounts, county revenue collection account.
2. The bank balances in the development and recurrent accounts were restated to nil balances since the balances at the end of the financial year 2021-22 were returned to the CRF account.
3. The amount of Ksh 281,779,288 was overstated in the fund balance brought down in the previous financial year.

15. (Increase/ (Decrease) in Deposits and Retention

	2022-2023	2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	8,880,753	-77,957,331
Deposits and Retention as at 30 th June (B)	21,273,618	8,880,753
Increase/ (Decrease) in Deposits and Retentions C= B-A	12,392,865	(-69,076,578)
	-	

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16. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2021-22	Additions for the year	Paid during the year	Balance c/f 2022-23
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	90,198,876	38,431,971	81,212,116	47,418,731
Construction of Civil Works	494,955,361	191,343,163	250,024,312	436,274,212
Purchase of land	-	78,450,000	-	78,450,000
Supply of Goods	142,253,005	74,869,207	129,089,265	88,032,947
Supply of Services	96,397,128	38,836,782	69,719,779	65,514,131
Grants and other support to Institutions	50,927,582	-	50,927,582	-
Total	874,731,952	421,931,123	580,973,054	715,690,021

2. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
Transfers To Related Parties		
Transfer to the County Assembly	1,075,872,839	721,128,005
Transfers to Other County Government Entities(Health Facilities)	242,811,925	243,993,126
Transfers to Non-Reporting Entities E.G Schools And Welfare	196,628,292	134,026,107
Transfers to County Water Service Providers	83,000,000	55,000,000
Expenses paid on Behalf Of County Water Service Providers		

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Total Transfers To Related Parties	1,598,313,056	1,154,147,238
Transfers From Related Parties		
Transfers From the CRF	7,042,824,061	6,155,811,191
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties	7,042,824,061	6,155,811,191

3. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Bomet Water Company	2014/15	Bomet town	Patrick Langat
Bursary Fund	2014/15	Education Department	Philemon Langat
Municipal Board	2018/19	Lands , housing and urban planning	Richard Kirui
Mortgage Fund	2018/19	Administration	Charles Koech

4. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 153,297,872 (2022-2023 Kshs 153,297,872) the previous Financial year.

5. Contingent Liabilities

Contingent Liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court Cases (Annex 5) Against the Bomet County	120,300,000	
Bank Guarantees In Favour Of Subsidiary	-	
Contingent Liabilities Arising from PPPs	-	
Total	120,300,000	

(See ANNEX 5 Contingent liabilities)

16. Progress On Follow Up On Prior Year Auditor’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: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Unsupported Basic Wages Paid to Temporary Employees The statement of receipts and payments reflects compensation of employees' costs of Kshs.2,390,043,898 which as disclosed in Note 11 to financial statements, includes an amount of Kshs.53,023,670 in respect of basic wages to temporary employees. However, the expenditure was not supported by requisition from departments for additional workforce, payment vouchers and relevant payment schedules. Further, detailed schedules of the employees in various departments, terms and conditions of service and the nature of work, were not provided for audit review. Consequently, the accuracy, completeness and validity of the expenditure of Kshs.53,023,670 incurred on temporary employees for the year ended 30 June, 2021 could not be confirmed.</p>	<p>It's true basic wages to temporary employees was Kshs. 53,023,670 in FY under review. These included casual employees on contract terms for Embomos tea farm doing tea plucking, casual employees doing town cleaning in urban areas, casual employees in revenue section and grounds men and women whose cadres are not in IPPD. Additionally, the county government rolled out an internship program in the year under review. This was an economic recovery measure to mitigate the impact of corona virus as well as imparting graduates with the necessary skills and experience that is required in the job market.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The relevant approvals, advert, schedules, samples of payment vouchers and terms and conditions of the services were availed and confirmed		
1.2.1	<p>Use of Goods and Services</p> <p>2.1 Unsupported Expenditure</p> <p>As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.727,8002,441 under use of goods and services. The balance includes an amount of Kshs. 12,066,630 spent on procurement of various goods and non-consumable items during the year under. However, supporting documents for the expenditure such as market survey report, goods received notes and stores ledgers (S13) indicating that the goods were taken on charge were not provided. Further, no consumable items such laptops, Ipads and mobile phones were not supported with counter requisition and issue vouchers (S11).</p> <p>In the circumstances, the validity and completeness of the expenditure of Kshs.12,066,630 on purchase of goods during the year under review could not be confirmed.</p>	<p>The items procured by the county government of Bomet are taken on charge before any payment is made.</p> <p>During the year under review, the county procured goods and services and were taken in charge in store cards (S3), counter receipt vouchers (S13), counter requisition and issue vouchers (S11). All store cards and stores records were availed for audit verification except just a few that had been misplaced during the time of audit but they have since been retrieved and availed for audit verification</p> <p>Attached are copies of S3 cards, S11 and S13 vouchers as well as PPRA price index reports indicating the</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		price ranges for the items procured were availed and confirmed		
1.3.0	<p>Variance Between Summary Statement of Appropriation and Budget Execution by Programmes and Sub-Programmes</p> <p>The summary statement of appropriation, recurrent and development combined reflects actual payments totalling Kshs.6,041,887,564 which differs with the amount of Kshs.6,124,004,029 reflected in the budget execution by programmes and sub-programmes resulting in an unexplained and unreconciled variance of Kshs.82,116,465. Consequently, the accuracy and completeness of the budget execution by programmes and sub-programmes for the year ended 30 June, 2021 could not be confirmed.</p>	<p>The anomaly arose from arithmetic errors that has been corrected and reconciled to the statement of appropriation. The correct expenditure as per budget execution by programmes and sub-programmes statement is kshs 6,041,887,564. An extract of Financial statement showing amended expenditure in the budget execution by programmes and sub-programmes availed Annex 3 Extracts of financial statement</p>	Resolved	
<p>Key Audit Matters Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.</p> <p>Other Matter</p>				
1	<p>Budgetary Control and Performance The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on</p>	<p>It's true that there was under expenditure of Kshs. 1,577,808,569 that resulted from late</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>comparable basis of Kshs.7,619,696,133 and Kshs.7,099,627,417 respectively, resulting to an under funding of Kshs.520,068,716 or 7% of the budget. Similarly, the County Executive expended Kshs.6,041,887,564 against an approved budget of Kshs.7,619,696,133, resulting in an under-expenditure of Ksh 1,577,808,569 or 21% of the budget. The shortfall in revenue collection and underperformance constrained execution of planned activities and delivery of services to the residents of Bomet County.</p>	<p>disbursement of equitable share by the National treasury of Kshs. 468,103,500 which was released after 30th June 2021 and also cumulative under funding of Kshs. 520,068,716 due to unreleased proceeds from donor grants budgeted for the financial year thus resulting in the shortfall of revenue. Revenue report showing streams that perform dismally and CRF statement showing equitable share disbursements in the last week of month of June and July 2021 is annexed as Annex 4a: Revenue report and CRF statement</p>		
2	<p>Under-Performance in County Own Generated Revenue</p> <p>The summary statement of appropriation - recurrent and development combined reflects final county own generated revenue budget Kshs.221,421,954 in respect of county own generated receipts. However, a total of Kshs. 183,008,302 was collected resulting to under collection of revenue of</p>	<p>The County Executive of Bomet budgeted to collect an amount of Kshs. 221,421,954 in respect to county own generated receipts and collected Kshs. 183,008,302 (83%) during the year under review. The decline</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																				
	Kshs. 38,413,652 or 17% of the budget. Further, the actual local revenue collected of Kshs. 183,008,302 in the year under review declined by Kshs. 18,502,312 from the amount of Kshs.201 ,510,614 collected in the previous financial year. The Management has attributed the under collection of revenue to the adverse effects of Covid-19 pandemic.	<p>in revenue was majorly as a result of the covid 19 pandemic in the first half of the financial year and subsequent post pandemic effects.</p> <p>The analysis of growth of county revenue for three years is as follows;</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Target Amount</th> <th>Actual Collected</th> <th>Variance</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2020/2021</td> <td>221,421,954</td> <td>183,008,302</td> <td>38,413,652</td> <td>83%</td> </tr> <tr> <td>2021/2022</td> <td>260,000,000</td> <td>201,510,561</td> <td>58,489,439</td> <td>78%</td> </tr> <tr> <td>2022/2023</td> <td>300,000,000</td> <td>242,395,023</td> <td>57,604,977</td> <td>81%</td> </tr> </tbody> </table> <p>The county government continues to strengthen enforcement and automation of revenue to ensure that the targets are achieved.</p> <p>Annex 4b:</p> <ul style="list-style-type: none"> -Draft rating act -Agreement with multinationals -Excerpt of receiver of revenue statement 	Year	Target Amount	Actual Collected	Variance	Percentage	2020/2021	221,421,954	183,008,302	38,413,652	83%	2021/2022	260,000,000	201,510,561	58,489,439	78%	2022/2023	300,000,000	242,395,023	57,604,977	81%		
Year	Target Amount	Actual Collected	Variance	Percentage																				
2020/2021	221,421,954	183,008,302	38,413,652	83%																				
2021/2022	260,000,000	201,510,561	58,489,439	78%																				
2022/2023	300,000,000	242,395,023	57,604,977	81%																				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3	<p>Late Exchequer Releases Review of records in relation to Exchequer releases revealed that the County Executive received Kshs.936,207,000 Exchequer releases from The National Treasury in the last week of June, 2021 and Ksh 468,103,500 in July, 2021 totaling Kshs.1,404,310,500. Delay in release of Exchequer may have negatively affected timely implementation of the programmes and provision of services to the residents of Bomet.</p>	<p>It is true that amount of Kshs. 936,207,000 was disbursed by the National Treasury in the last week of the financial year and another batch of Kshs.468,1 03,500 was released after 30th June 2021. This late exchequer release indeed affected operations of the county government of Bomet.</p>	Resolved	
4	<p>Variances in Pending Bills Balances Note 7.10(1) to the financial statements on other important disclosures reflects an analysis of pending accounts payable of Kshs.842,391,540 as at 30 June, 2021 (2020: Kshs.696,052,764). However, the balances differ with the details in Annexure 2 to the financial statements balances of Kshs. 637,434,974 and Kshs. 704,956,458, resulting in unreconciled and unexplained variances of Kshs. 204,956,566 and Kshs. 8,903,694 respectively. Further, included in the pending bills balance as at 30 June, 2021, are bills amounting to Kshs.261 ,866,101 which were not supported by documents such as invoices, certificates of completion and purchase orders. As a result, the</p>	<p>The county executive procured goods and services amounting to Kshs 637,434,974 for goods delivered and services rendered but were not paid by 30th June 2021. This was erroneously captured as Kshs.842,391,540 in the summary due to arithmetic error of pending bills payable. However, the pending bills schedule has been reconciled accordingly to address the discrepancies observed. Furthermore, the pending bills</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>validity and completeness of the unpaid bills could not be confirmed.</p> <p>In addition, The National Treasury Circular No. 16/2021 dated 22 December, 2021 on unpaid bills by County Governments reflected that the County Executive of Bomet owed Kenya Power and Lighting Company utility bills totalling Kshs.4,838,420.</p> <p>However, the Management did not include the amount as pending bills as at 30 June, 2021. Failure to include and settle pending bills in the year to which they relate affects the budget for the subsequent year.</p>	<p>amounting to Kshs. 261,866,101 are fully supported by invoices, certificates of completion and purchase orders.</p> <p>Moreover, the management acknowledged the outstanding bills owed to Kenya power of Kshs. 4,838,420 which was settled subsequently at the start of the financial year 2021-22 together with accrued electricity expenses for July and August. A copy for bank statement indicating payments made to KPLC totaling Ksh 6,578,804 has been availed for audit and copy hereby attached.</p> <p>The payment vouchers for pending bills fully supported by invoices and certificates have been availed for audit verification and copies are hereby attached as;</p> <p>Annex 4c -Reconciled summary of pending bills and Bank</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>statement showing payments to Kenya Power</p> <p>4d - Sampled fully supported payment vouchers for pending bills</p>		
5	<p>Unresolved Prior Year Audit Matters</p> <p>In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues and did not provide explanations for the failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular for the year ended 30 June, 2021.</p>	<p>The Prior year audit issues for FY 2019/20 have been deliberated and the management has acted on the recommendations given during PAC senate committee proceedings in March 2023. Further, the management noted the omission of prior year issues in the financial statements and will ensure that the Public Sector Accounting Standard's Board templates and The National Treasury circulars are adhered to in the financial statements for the financial year 2022-</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		23 which is currently under audit.		
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
1. 1.1	<p>Compensation of employees</p> <p>1.1 Salaries Paid Outside Integrated Payroll and Personnel Database System</p> <p>The statement of receipts and payments reflects expenditure totalling Kshs.2,390,043,898 in respect of compensation of employees for the year ended 30 June, 2021 out of which Kshs.727,346,185 was salaries paid through the manual payroll. Examination of records indicated that the County Executive had two payroll systems in operation — a manual payroll and an Integrated Personnel and Payroll Database (IPPD) system. This is contrary to The National Treasury Circular Ref. TNT/IFMIS/INT/IOO 'A' (60) dated 18 May, 2021 which requires payroll to be managed through the IPPD system. Further, the use of the manual system requires manual calculation of earnings and deductions. This is prone to human error and manipulation or delay in payroll processing.</p> <p>Consequently, the Management is in breach of the law.</p>	<p>The main reason why the county maintained two payroll systems at the time was because there were missing designations in the Integrated Payroll & Personnel Database (IPPD) and also mapping into the IPPD system of newly recruited staff took a longer duration to be approved by the directorate of public service management. However, all employees have been incorporated in the IPPD. The county government has subsequently phased out the manual payroll system after migrating all the staff into the Unified Human Resource Information System (UHRIS) in January 2023.</p>	Resolved	

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Annual Report and Financial Statements for the year ended June 30 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>The management has availed the sampled January 2023 payroll summary and correspondences confirming that the county pays staff only in UHRIS for audit verification.</p> <p>Annex 5 a. Payroll and correspondences to directorate of public service</p>		
1.2	<p>Irregular Engagement of Casual Employees</p> <p>As disclosed in Note 11 to the financial statements, the expenditure of Kshs. 2,390,043,898 under compensation to employees includes an amount of Kshs. 53,023,670, in respect of basic wages of temporary employees, out of which Kshs. 3,084,337 was paid to twenty-seven (27) casual employees. However, records indicated that the casual employees were continuously engaged for more than three (3) months contrary to the requirements under Section 37 of the Employment Act, 2007. The law provides for the conversion of the casual employment to regular employment terms for employees who have worked in an entity continuously for more than three months.</p> <p>Consequently, the Management is in breach of the law.</p>	<p>The employees were engaged to offer essential services in isolation centers during the outbreak of Covid 19 pandemic. However, part of these staff were later engaged on contract by the PSB under Covid 19 program where 36 staff were engaged. A copy of communication from the CEO of the county Public Service Board on the proposal to convert their terms of service to permanent has been availed for audit verification and a copy has been attached as;</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Annex 5b Correspondences to CS by CPSB		
1.3	<p>Non-Compliance with the One-Third of Basic Salary Rule</p> <p>Review of the payrolls revealed that four hundred and eight (408) employees earned a net salary of less than a third (1/3) of the gross salary. This is contrary to Section E.3 (3) of the Human Resource Policies and Procedures Manual for the County Public Service, that requires public officers not to over commit their salaries beyond two-thirds (2/3) of their gross salaries. The over-commitment may expose the staff to pecuniary embarrassment. Management did not provide explanations for failure to comply with the policy.</p>	<p>The Chair, the management is aware of the overcommitted staff salary which mostly occurred through departmental deductions (explicit) like imprest, salary advance recovery and Helb loans. Nevertheless, the management is working to ensure adherence to a third basic salary rule.</p>	Resolved	
1.4	<p>Failure to Comply with the Law on Staff Ethnic Composition</p> <p>A review of the personnel records revealed that the County had a total of 4317 employees on permanent and pensionable terms as at 30 June, 2021 out of which 4219 or 98% were members of one ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which provides that all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no</p>	<p>The county government always encourages people from all over country to apply for positions through footnotes in advertisements done by the county public service board. The management is working on ensuring that ethnic composition is achieved in the coming and every</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>public institution shall have more than one third of its staff establishment from the same ethnic community. Consequently, the Management is in breach of the law</p>	<p>subsequent recruitment.</p>		
<p>2</p> <p>2.1</p>	<p>Other Grant and Transfers</p> <p>Construction of Chebang'ang Water Supply</p> <p>Note 15 to the financial statements reflects an expenditure of Kshs. 532,065,472 under other grant and transfers which includes an amount of Kshs. 331,814,930 in respect of other current transfers, grants and subsidies, out of which an amount of ksh 35,000,0000 was in respect of contribution by the County for financing the construction of Chebang'ang water supply project. Information provided revealed that the County Executive and Kenya Red Cross Society signed a Memorandum of Understanding on 17 April, 2018 to contribute jointly, a total of Kshs. 595,367,014 over a period of five (5) years to finance the construction of the project. Review of records revealed the following anomalies:</p> <p>i . The County Executive transferred an amount of Ksh 35,000,000 to a joint project bank account vide IFMIS payment document number 10012087 dated 09 December, 2020. However, tender</p>	<p>A memorandum of understanding between the County government of Bomet and Kenya Red Cross Society was developed and signed between the two parties in the year 2018 for implementation of projects across three key sectors of agriculture, water and health.</p> <p>With regard to red cross payments, all transactions for withdrawal and other financial documents including cashbooks and payment vouchers were processed and were kept at the Red cross offices during the time of audit. Hon Chair, this project was implemented in phases. Phase one of</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>documents, contract documents and expenditure summaries were not provided for audit.</p> <p>ii. The bank statements for the joint account number 01020067433600 held at the National Bank, operated by the County Government of Bomet and Kenya Red Cross Society for the project indicated that bank deposits amounting to Kshs. 39,587,765 and withdrawals totalling Kshs. 39,529,866 between 12 January, 2021 and 06 August, 2021. However, the Management did not provide payment vouchers, authority and details for the transactions.</p> <p>iii. Physical inspection conducted in the month of November, 2021 revealed that the Project was incomplete. In addition, the works which had been started at the intake of the water supply had stalled as the contractor had abandoned the site.</p> <p>In the circumstances, the validity and value for money of the expenditure of Ksh 35,000,000 on the project could not be confirmed.</p>	<p>the project which is the head works in the intake was ongoing during the time of audit but has since been completed. Phase two of the project entailed conveyance pipeline extension from intake weir to the edge of the forest and has since been completed. Phase three of the project is yet to commence after signing of an addendum to the MOU for another one year for implementation of the remaining works for treatment and distribution lines. Additionally, we are in discussions with the national water for a tripartite agreement for expansion of the scope of the project to cover more areas. Attached is the MOU, contract agreements, payment vouchers and summary of expenditure for audit verification as Annex 6</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3	<p>Acquisition of Assets</p> <p>As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs. 1,302,913,600 under acquisition of assets. An audit inspection carried out revealed the following unsatisfactory observations were made regarding various projects.</p>			
3.1	<p>Project verification</p> <p>Physical verification conducted during the month of November, 2021 revealed that twelve (12) projects though fully paid for, had not been put to use or are in use but not labelled.</p> <p>The Management did not explain why completed Projects were not operational. Consequently, the residents of Bomet may not have obtained benefits from the completed projects.</p>	<p>It is true that the twelve projects were complete but not in use during the time of audit since most of them had not been equipped. However, most of the projects have since been equipped, commissioned and in use.</p> <p>The defects that had been noted have since been rectified and put to use.</p> <p>Attached is the report indicating the current status of each project. Annex 7a; Project status reports</p>	Resolved	
3.2	<p>Incomplete Projects</p> <p>An inspection carried out in November, 2021 revealed that eight (8) projects implemented by the departments of Health and Education at a cost of Kshs. 12,260,601 were</p>	<p>It is true that the eight projects were at various levels of completion during audit. However, six of the projects have since</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>incomplete and the contractors had left the sites. Further, eight (8) projects implemented by the Department of Agriculture at contract sum of Kshs. 34,372,938, were incomplete and yet the contract periods had lapsed. The Management did not provide explanations for the delays and measures put in place to ensure completion of the Projects. In the circumstances, it was not possible to confirm if the residents of Bomet will realize value for money from the public funds committed to the projects.</p>	<p>been completed and in use, while two (Sigor Sub county hospital and Tegat Health Centre) are ongoing. Further, in the department of agriculture, two projects are complete while four tea buying centers and three milk cooling plants are ongoing. The tea buying centers in question were supported with building materials. The management has instituted robust measures through recommendations made by a task force that I formed to look into all the county projects to ensure their completion. Attached is the report indicating the current status of each project. Annex 7b; Project status reports</p>		
3.3	<p>Delayed Completion of Road Projects</p> <p>A review of the Projects implementation report dated 30 June, 2021 revealed that the Department of Roads had budgeted to carry out projects worth Kshs. 601,654,266 during the year under review.</p>	<p>It is true that various roads projects were in different levels of completion during the time of audit. The slag in implementation was due to the long rains in the months of</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>However, review of the status report revealed that projects worth Kshs. 285,406,443 only were completed, while other projects with a budget allocation of Kshs. 316,247,823 had not started.</p> <p>Further, an inspection carried out in November, 2021 revealed that implementation of three roads (3) Projects with contract sums of Kshs. 103,587,486 were ongoing.</p> <p>The delayed completion of the projects may lead into cost overruns and adversely affects service delivery to the residents of Bomet.</p>	<p>March to May which greatly affected the completion of these projects. A few projects whose contract period lapsed were implemented in the subsequent financial year. All these projects have since been completed and in use except for Narc Bridge which has been tendered twice due to failure of the contractor to report on site on the first instance. Further, the slag in progress by second contractor led to frustration of the contract and its ultimate cancellation. The updated project implementation report is hereby attached for review as:</p> <p>Annex 7c: Updated Project status report</p>		
4.	<p>Stalled Construction of Bomet Stadium</p> <p>The County Executive entered into a contract with a local company on 13 June, 2018 for the construction of Bomet stadium at a contract sum of Kshs. 257,498, 105. The contract period was for three (3) calendar years commencing on 29 June, 2018 and</p>	<p>The county government indeed entered into a contract for completion of the stadium for a multi-year agreement. However, when the courts issued an injunction on</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved /Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>ending on 29 June, 2021. The works include 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.</p> <p>A review of the Project's documents and physical verification in November, 2021, revealed that the construction stalled with only 1.5% of works completed. The total payments to the contractor amounted to Kshs. 14,013,380 as at 30 June, 2021, or 5.4% of the agreed contract sum, which exceeds the 1.5% value of works completed. Further, records provided for audit indicate that the stadium land LR.No.307/308 belongs to Bomet University College. Management did not provide explanations for these anomalies.</p> <p>In the circumstances, it was not possible to confirm if the residents of Bomet will realize value for money from the expenditure of Kshs. 14,013,380 committed to the stadium.</p>	<p>implementation of the project, on the contested land ownership. However, the county government ceased the contract pending court ruling. On a court ruling dated 19th January 2023, the verdict was made in favor of Bomet university college.</p> <p>Furthermore, the amount paid to the contractor of Kshs. 14,013,380 is commensurate to the billed quantities of work done as measured by the Engineer from a contract sum of Kshs. 257,498,105. The percentage of work done was erroneously indicated in the progress report as 1.5%, however measurement sheets, summary of statement of account and billed quantities accounts to 5.4% or Kshs. 14,013,380. Therefore, the correct percentage of work done is 5.4%.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Annex 7d : Measurements sheets and project Implementation report.		
5.	<p>Long Outstanding Property Rates</p> <p>A review of land records provided for audit verification revealed arrears of revenue totaling Kshs. 256,719,527 which have been outstanding for an inordinately long time and whose full collection appears doubtful. Further, there was no evidence of any measures put in place by the Management to enforce the collections as provided for under Regulation 63(1) of the Public Finance Management (County Governments) Regulations, 2015.</p>	<p>The county government has taken measures to recover the charges which include sending demand notices to property owners asking them to be compliant. This is done every year to ensure that property owners know the outstanding rates on their properties.</p> <p>The Management during cabinet meeting discussed and approved 100% waiver on interest and penalties, since the huge portion of these arrears are accrued penalties over the years. This will encourage property owners to pay their pending property rates and property rent.</p> <p>The demand notices have been availed for audit verification and sampled copies have been attached here as;</p>	Resolved	

County Government of Bomet

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Annex 8: Demand Notices and Cabinet minutes extracts		
1.	<p>Basis for conclusion</p> <p>Lack of Human Resource Plans/Staff Establishment</p> <p>During the year under review, it was noted that the County Public Service Board recruited 415 members of staff without human resource plans and approved staff establishment as required under Regulation 119(2) of the Public Finance Management (County Governments) Regulations, 2015 and Section B (2)(1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.</p> <p>In absence of the staff establishment, the staffing levels in the County may not be optimal and the need for the need for the new staff recruited during the year could not be confirmed.</p>	<p>The county government had an existing staff establishment which was reviewed and approved in the year 2022. The management is further reviewing this establishment to cater for new needs and to prioritize more deserving areas.</p> <p>Annex 9: Approved staff establishment and recruitment plan</p>	Resolved	
2.	<p>Weak Controls in Human Resource Information Management System (HRIMS)</p> <p>During the year under review, the County Executive had a separate Human Resource Information Management System (HRIMS) for human resource management and payroll for staff not in the Integrated Payroll and Personnel Database (IPPD) system. However, a review of the HRIMS system revealed that seven</p>	<p>The management has migrated all staff in the Human Resource Information Management System (HRIMS) to Unified Human Resource Management Information System and phased out the HRIMS.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>(7) staff members shared the same bank accounts. Further, whereas personal number is the unique identifier for each employee, seventy-six (76) employees had more than one personal number captured in the system.</p> <p>Consequently, the duplicate personal numbers and shared bank accounts is a weakness in internal controls which may result in overpayment of salaries and loss of public funds.</p>			
3.	<p>Inadequate Accounting for Non-Current Assets</p> <p>Annexure 6 to the financial statements under summary of non-current assets register reflects total assets balance of Kshs.7,340,526,269 as at 30 June, 2021 out of which assets valued at Kshs.1,302,913,600 were additions made in the year under review. However, the additions were not reflected in the fixed assets register. Further, motor vehicle logbooks provided for audit showed that the entity had one hundred and sixtyseven (167) vehicles which had not been posted in the asset register, while log books for forty-eight (48) new motor vehicles were not provided for audit verification.</p> <p>In the circumstances, the County Executive lacked an effective system for recording, controlling and accounting for its assets.</p>	<p>The county treasury always maintains an up-to-date register for all the assets acquired by the county government.</p> <p>Hon Chair, during the time of audit not all assets had been updated in the fixed assets register, however all the additions have been updated upon receipt of ownership documents.</p> <p>So far, out of the 48 motor vehicles the county has received 33 logbooks while others are in process. Copies of asset register and logbooks have been availed and hereby attached as:</p> <p>Annex 10:</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Lack of Public Participation Policy and Guidelines</p> <p>Examination of records maintained by the County Executive on public participation on projects revealed the following weaknesses:</p> <p>i. The County had not developed a policy on public participation and a database of stake holders to guide the County Departments and organs in conducting Public Participation.</p> <p>ii. Stakeholders who attended the Public Participation Forum was paid Kshs. 1,000 each but the basis could not be established as approval and policy on facilitation of participants.</p> <p>iii. The County Executive did not prepare monitoring and evaluation reports for public participation in the planning and budgeting process. In the absence of monitoring and evaluation reports, it was not possible to ascertain whether the public participation process achieved its objectives.</p> <p>iv. Reports of Public Participation dully supported by project proposals on the approved projects earmarked for implementation in the financial year 2020/2021 were not provided for audit review. Therefore, it has not been possible to ascertain whether the projects implemented were approved and if the views of the community were considered in the implementation process.</p> <p>The Management is therefore in breach of Sections 10 and 1 1 of the Bomet County Public Participation Act, 2019 that requires the County to</p>	<p>The county has a public participation policy which is currently in use. However, the county is currently working on the regulations in order to ensure that the policy is implemented fully. The county is determined to improve on the policy to ensure that it comprehensively capture more areas for effective public participation. Meanwhile the management has adopted guidelines that gives directions on public participation. Attached is a copy of public participation policy and guidelines as annex 11</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	develop a county policy on public participation and maintain a database of stakeholders for effective citizen participation in development planning and performance management within the county.			


 COUNTY GOVERNMENT OF BOMET
 THE TREASURY
 28 SEP 2023

 CECM - FINANCE &
 ECONOMIC PLANNING

County Executive Committee Member – Finance and Economic Planning

Date

BOMET COUNTY EXECUTIVE
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17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 2022/23	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Equitable Share	1,032,073,821	1,618,630,763	1,267,852,454	2,842,566,793	5,685,250,992
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	17,715,375	17,715,375
Kenya Urban Support Programme	-	-	-	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)	-	11,000,000	15,634,952	11,000,000	37,634,952
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	75,317,259	-	75,317,259
(IDA) World Bank Credit-Financing locally Led climate programme (FLLoCA)1 CCIS Grant State	-	14,000,000	-	42,000,000	56,000,000
Nutrition International	-	14,000,000	11,500,000	-	25,500,000
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	-	-	-	67,192,729	67,192,729
Total	1,032,073,821	1,657,630,763	1,370,304,665	2,982,814,812	5,966,951,222

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.

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Annex 2 – Analysis Of Pending Accounts Payable

No	Supplier Of Goods Or Services	Date invoiced	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
				a	b	c		d=a+b-c
	Construction of Buildings							
1	Kilep Construction		Construction Of Ward Office	724,950		724,950		724,950
2	Brattnyjoy Solutions Ltd	31/03/2022	Construction Of Kapsimbiri Cattle Dip	2,897,117	2,897,117			2,897,117
3	Kenron General Supplies	29/06/2023	Construction And Completion Of Irish Potato Processing Plant	3,090,588		3,090,588		3,090,588
4	Faylem Ventures	11/08/2021	Construction Of Nogirwet Cattle Dip	335,044	335,044			335,044
5	Akamai Investments Company Ltd	07/07/2022	Construction Of Ecde Centre And Pit Latrines At Kiplombe Primary	1,856,560		1,856,560		1,856,560
6	Beynes Enterprises Limited	15/06/2023	Construction Of Ecde Centre And Pit Latrine At Chamaan Primary	1,450,930		1,450,930		1,450,930
7	Bluewings Ventures Limited	16/06/2023	Construction Of Ecde Centre And Pit Latrine At Lobokwo Primary School	1,842,165		1,842,165		1,842,165
8	Bomet Savannah Enterprises Limited	13/06/2023	Construction Of Ecd Centre And Pit Latrine At Mosiro Primary School	1,851,039		1,851,039		1,851,039

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9	Chermus Investment Limited	29/06/2023	Construction Of Ecde Classroom And Pit Latrine At Olesoi Primary School	1,740,000		1,740,000		1,740,000
10	Cherote Enterprises Co Ltd	22/06/2023	Construction Of Ecde Classroom And Pit Latrine At Balek Primary School	2,111,165		2,111,165		2,111,165
11	Labiron Ltd	21/06/2023	Construction Of Ecde Centre And Pit Latrine At Mulot Ecde	2,101,890		2,101,890		2,101,890
12	Muchoek Bbbk Ltd	23/06/2023	Construction Of Ecde Centre And Pit Latrine At Koitama Primary School	1,879,647		1,879,647		1,879,647
13	Qilanda Ltd	20/06/2023	Construction Of Kelyot Ecd	2,124,476		2,124,476		2,124,476
14	S.Sk Ventures Co.	20/06/2023	Construction Of Muso Ecd	2,085,121		2,085,121		2,085,121
15	Simongiko Valley Works Enterprises Limited	20/06/2023	Construction Of Ecde Centre And Pit Latrine At Suswondo Primary School	1,859,073		1,859,073		1,859,073
16	Tiling Enterprise Ltd	01/06/2022	Construction Of Pit Latrine At Kimugultogomin Primary School	1,840,607	1,840,607			1,840,607
17	Trezi Ltd	20/06/2023	Construction Of Kosia/Munyat Ecd	2,315,017		2,315,017		2,315,017
18	Bamastar General Works Ltd		Construction Of Pit Latrine At Nyahururu Primary School	718,221		718,221		718,221
19	Euniriage Co.Ltd	21/06/2023	Construction Of Kongebebet Ecde	2,022,935		2,022,935		2,022,935
20	Hamkoa Limited	01/03/2021	Construction Of Pit Latrine At Kapsio Ede	641,374	641,374			641,374
21	Legiticon Ltd	30/11/2021	Construction Of Pit Latrine At Cheloino Pry Sch	1,693,356	1,693,356			1,693,356

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22	Ambidextrous Company	09/05/2023	Construction Of Kapkwen Market Public Toilets	2,874,879		2,874,879		2,874,879
23	Errol Homes Ltd	24/03/2023	Retention For Construction Works Of Public Toilets At Kapkelei Market	23,266		23,266		23,266
24	Blage Contractors	28/04/2023	Construction Of Service Bay	3,298,529		3,298,529		3,298,529
25	Wanes Ventures Ltd	01/03/2022	Construction Of Modern Washrooms	879,393	879,393			879,393
26	Primescope Logistics Ltd		Construction Of Chesambai Forest Office	2,461,520		2,461,520		2,461,520
27	Vinketro Construction	11/11/2021	Completion Of Saruchat Cooling Plant	699,869	699,869			699,869
	Sub-Total			47,418,731	8,986,760	38,431,971		47,418,731
Purchase Of Land								
28	Joseph Kimutai Towett	27/04/2023	Purchase Of Land For Construction Of Ict Hub	37,500,000		37,500,000		37,500,000
29	Francis Kimibei Laboso	29/06/2023	Purchase Of Land For Livestock Sales Yard/Bus Park	3,150,000		3,150,000		3,150,000
30	Sammy Kiptonui Koske	30/06/2023	Purchase Of Land For Stadium	37,800,000		37,800,000		37,800,000
	Sub-Total			78,450,000	-	78,450,000		78,450,000
Construction Of Civil Works								
31	Fancel Construction Limited		Construction Of Car Shades	3,517,185		3,517,185		3,517,185

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32	Bargasta Enterprises Ltd	29/11/2021	Roads Construction For Chebirir - Tolilet - Kijaka Roads	4,518,641	4,518,641			4,518,641
33	Boradech Enterprises Limited	30/05/2023	Routine Maintenance & Construction Of Chepwastuiyet-Highland Road	2,995,000		2,995,000		2,995,000
34	Elvbrand Agencies Limited	29/06/2021	Roads Construction Kiricha - Sigorian	2,115,508	2,115,508			2,115,508
35	Fepax Construction Ltd	25/05/2023	Construction Of Tangit-Ngendalel-Kipsonoi Rd	4,847,408		4,847,408		4,847,408
36	Jasfran Construction	08/09/2021	Roads Construction Ilogswet-Kaperia Road	3,570,920	3,570,920			3,570,920
37	Jeto Kenya Ltd	22/06/2022	Construction Of Moriko Road-Kapmesken - Kapkesembe Road Culvert	971,572	971,572			971,572
38	Kevrays Limited	26/10/2022	Construction Of Twin 1200mm Culvert Along Saoset - Chemoiben Road	3,810,700		3,810,700		3,810,700
39	Laorweny Company Limited	08/02/2022	Construction Of Access Road To Kiptorbei Footbridge	2,972,920	2,972,920			2,972,920
40	Mackanzie Ltd	21/01/2022	Roads Construction For Kapkures Junction - Ngendalel Junction	3,264,620	3,264,620			3,264,620
41	Ongocho Holdings	16/06/2021	Roads Construction For Katet - Kulwet - Maronget Roads	2,760,057	2,760,057			2,760,057
42	Paristar Enterprises		Roads Construction For Kapkeronjo - Lessan Road	1,990,687		1,990,687		1,990,687
43	Roco Construction Ltd	24/06/2020	Roads Construction Murwomboi - Muratit Roads	841,116	841,116			841,116

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44	Rotchell Corporation Limited		Construction Of Ngariet Dam Box Culvert	4,330,709		4,330,709		4,330,709
45	Subbase Ltd	09/02/2022	Roads Construction Chemangais - Chingondi Roads	2,751,600	2,751,600			2,751,600
46	Timberland Holding Ltd	23/03/2022	Roads Construction For Tumoyot - Kipkebe Road	3,528,951	3,528,951			3,528,951
47	Vird Building And Construction Co Ltd	09/12/2021	Construction Of Kipsoen - Youth Empowerment Box Culvert	3,729,864	3,729,864			3,729,864
48	Weephox Limited	30/05/2023	Construction Of Mogoma - Kosior Box Culver	4,897,839		4,897,839		4,897,839
49	York Holdings Lts		Roads Construction For Atebwo Secondary - Maara Shiners Roads	1,953,811		1,953,811		1,953,811
50	Darremacs Const Co		Construction Of Roads	3,833,348		3,833,348		3,833,348
51	Bachir Company	08/05/2023	Construction Of Boda Boda Shed	549,844		549,844		549,844
52	Davnix General Constr	10/05/2023	Construction Of Boda Boda Shed At Kanusin	548,681		548,681		548,681
53	Langko Limited	23/06/2023	Construction Of Boda Boda Shed At Chebunyo	929,770		929,770		929,770
54	Springs Company Limited	08/05/2023	Construction Of Boda Boda Shed At Siongiroi	549,937		549,937		549,937
55	Rajaden Construction Limited		Construction Of Parking Lot In Bomet Town	1,689,059		1,689,059		1,689,059
56	Primescope Logistics Ltd	07/06/2021	Construction Of Kapsinendet Water Pan	3,699,400	3,699,400			3,699,400

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57	Kidete Holdings Ltd	17/06/2021	Construction Of Bukunye Water Storage	3,867,440	3,867,440			3,867,440
58	Petnic Limited	30/06/2021	Construction Works For Rorok Masonry Water Tank	2,298,440	2,298,440			2,298,440
59	Walcko Trader Limited	19/06/2023	Renovation Of Sigowet And Kisilbei Community Cattle Dip	356,195		356,195		356,195
60	Babsah Agencies Limited	27/06/2023	Renovation Of Makimeny Maternity Block	1,295,232		1,295,232		1,295,232
61	Wincheru Construction	30/06/2023	Renovation Of Kiplabotwa Dispensary	4,775,000		4,775,000		4,775,000
62	Taj Aziz Limited	10/11/2021	Renovation Of Public Toilet, Trader Sheds And Water Supply	3,288,847	3,288,847			3,288,847
63	Noch Holdings Ltd	16/08/2022	Kapkesosio School-Chebois Road	4,190,400		4,190,400		4,190,400
64	Jaley Holdings Limited		Chain Link Fence At Youth Farmers Fresh Produce Market	3,337,341		3,337,341		3,337,341
65	Reneri Logistics		Pit Latrine Kurguton	1,613,165		1,613,165		1,613,165
66	Pramigo Holdings Ltd	19/05/2023	Maternity Extension And Completion At Segutiet Dispensary	2,558,057		2,558,057		2,558,057
67	Essy And Zain Solutions Ltd	01/06/2023	Completion Chelemei Dispensary And Pit Latrine	1,260,242		1,260,242		1,260,242
68	Greenlods Construction And General Supplies	18/04/2023	Completion Of Tirgaga Dispensary	1,272,237		1,272,237		1,272,237
69	Masolet Investment Ltd	24/10/2022	Completion Of Kamundugi Lab	398,700		398,700		398,700
70	Gemfield Africa Limited	18/11/2021	Routine Maintenance Of Kertai - Borekeiywet Bridge	3,640,000	3,640,000			3,640,000

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71	Greentext Company Limited	26/05/2023	Perimeter Fence ,Gate House At Kapkwen Open Air Market	4,778,052		4,778,052		4,778,052
72	Helwil Company Ltd	15/06/2023	Maintainance Of Tenwek Access Roads	2,999,191		2,999,191		2,999,191
73	Bealax Supplies And General Agencies	29/05/2023	Sisiywet - Chepkeswaet Rd	2,588,308		2,588,308		2,588,308
74	Bernico General Supplies Limited	14/04/2023	Kweleta Centre - Kolonget Primary	2,800,000		2,800,000		2,800,000
75	Bernico General Supplies Limited	20/02/2021	Migingo - Chelemei Road	2,998,565	2,998,565			2,998,565
76	Betriz Company Ltd	17/05/2021	Routine Maintenance Of Kibosoge - Lelechwet Primary Roads	2,644,845	2,644,845			2,644,845
77	Bomani Capital Ltd	14/05/2022	Routine Maintenance Of Marinyin - Sebe Tbc	257,955	257,955			257,955
78	Bomet Savannah Enterprises Ltd	29/03/2022	Routine Maintenance Of Koiyet-4inway Roads	4,804,966	4,804,966			4,804,966
79	Boradech Enterprises Limited	20/06/2023	Routine Maintenance Of Siongiroi Market Access Roads	787,640		787,640		787,640
80	Bril General And Enterprises Ltd	19/11/2021	Routine Maintenance Of Lelaitich - Lugumek Roads	1,897,451	1,897,451			1,897,451
81	Brylan Company Limited	09/05/2022	Routine Maintenance Of Arap Yebei - Kaptambuliet - And Kaplele Kapmosonik Kapmister Roads	3,297,155	3,297,155			3,297,155
82	Cadam Construction And Supply Limited	13/09/2021	Installation Of Twin Culvert 1200mm & 900mm On Nokirwet Dam - Kipisorwet Fairhills Road	3,881,456	3,881,456			3,881,456

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83	Caesium Supplies Company	24/08/2021	Miti Mingi- Mengichik Road	5,096,292	5,096,292			5,096,292
84	Caljas Enterprise Limited	05/01/2022	Kapngetuny Petrol Station-Karap Chemwai-Chepchirik Road	3,311,104	3,311,104			3,311,104
85	Caljas Enterprises Ltd	26/09/2021	Kiptogoch-Kitagonda And Irwaga-Mindo Road	4,031,162	4,031,162			4,031,162
86	Centigrade Ventures Intl Co Ltd	15/03/2022	Routine Maintenance Of Morit - Kamogoso - Kimargis Road	4,812,465	4,812,465			4,812,465
87	Cheboror Traders Ltd	11/06/2021	Chemamul-Chepkitach Ecd-CHEMELET ROAD	2,620,498	2,620,498			2,620,498
88	Cherire Holdings Ltd	16/02/2022	Routine Maintenance Of Kimindilil Agc - Chepkulo Road	4,561,178	4,561,178			4,561,178
89	Defa Engineering Services Ltd	14/06/2021	Tagaruto-Sogoet-Barkeiyet Road	3,127,038	3,127,038			3,127,038
90	Define Ways Ventures	29/05/2022	Kipkuror - Singoiywek Rd	3,968,128	3,968,128			3,968,128
91	Denmore Holdings	19/04/2022	Maitanance Of Ngendalel - Kapkures Road	3,956,470	3,956,470			3,956,470
92	Dominant Investment	24/01/2022	Routine Maintenance Of Depot - Culpark	2,349,000	2,349,000			2,349,000
93	Eldan Company Limited	03/11/2021	Umoja-Bartegan-Chepkositonik Road	4,415,540	4,415,540			4,415,540
94	Elgido Limited	27/06/2022	Arap Maina - Mogoget Road	3,374,172	3,374,172			3,374,172
95	Eliazo Solution	30/05/2023	Somorio-Kenyagoro Sream Road	4,578,000		4,578,000		4,578,000
96	Freerock Company Limited	09/05/2023	Routine Maintenance Of Kisyet - Cheptalelyon Road	3,998,260		3,998,260		3,998,260
97	Frelan Technologies	14/06/2021	Routine Maintenance Of Tililbei - Vision Academy Road	1,832,927	1,832,927			1,832,927

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98	Ganol Logistics Limited	16/02/2022	Routine Maintenance Of Simbeiywet Junction Simbeiywet Sec - Kaptwolo Road	4,287,694	4,287,694			4,287,694
99	Glaxious Agency Co Ltd		Chebole-Kapangoror-Sumoni-Kaptulwo Roads	255,200		255,200		255,200
100	Glaxious Agency Company Limited		Routine Maintenance Of Kamasai - Ngurwa Pry School Roads	1,706,824		1,706,824		1,706,824
101	Goldbind Company Ltd	17/05/2022	Routine Maintenance Of Kapkwen - Kapisoge Road	4,230,000	4,230,000			4,230,000
102	Goldenex Company Limited	21/10/2021	Routine Maintenance Of Siryat Boundary Roads	4,394,000	4,394,000			4,394,000
103	Goldenex Company Limited	22/10/2021	Routine Maintenance Of Siroin - Sebetet Ecd Roads	4,680,000	4,680,000			4,680,000
104	Goldenex Company Limited	21/01/2022	Routine Maintenance Of Motosiet - Kapingogen Road	3,460,000	3,460,000			3,460,000
105	Henglad Solution Co Limited	10/01/2023	Routine Maintenance Of Kebumbur Junction - Kebumbur Shops - Itare Roads	4,911,600		4,911,600		4,911,600
106	Jonita Investments Limited	08/03/2021	Routine Maintenance Of Kitira - Kapnaero Road	2,300,593	2,300,593			2,300,593
107	Kevinasi Company Ltd		Chebilat-Kapkatet Road	3,143,095		3,143,095		3,143,095
108	Koipomoso Investment Ltd	23/03/2023	Kapmenwo- Lokarek Church	2,701,700		2,701,700		2,701,700
109	Langko Investment Co Ltd	06/12/2021	Routine Meintenance Of Kiprerres - Lelechwet Ecd - Kaplabotwa Road	3,850,000	3,850,000			3,850,000

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110	Macadia Solution Ltd		Simoti-Kasabei,Kapalpalet-Busoreto Road	3,151,627		3,151,627		3,151,627
111	Marutime Enterprises	29/06/2021	Routine Maintenance Of Chepkorgong - Chepanyiny Sec And Arap Bett - Kapkidogo - Sach Angwan - Ndamichonik Roads	2,786,804	2,786,804			2,786,804
112	Marutime Enterprises	04/03/2022	Routine Maintenance Of Chebugen - Kusumek Road	4,969,672	4,969,672			4,969,672
113	Marutime Enterprises Ltd	14/02/2022	Simotwet-Bakoiyot-Keremindiot And Centre One Silanga Road	4,818,640	4,818,640			4,818,640
114	Marutime Enterprises Ltd		Routine Maintenance Of Chebugen - Kusumek Road 3.0km	4,990,668		4,990,668		4,990,668
115	Nelibo Investment Limited	28/02/2022	Routine Maintenance Of Chepanyiny Junction - Chepanyiny Pi - Chepkorgong Canteen Road	3,838,440	3,838,440			3,838,440
116	Nocbet Construction And Supplies	25/05/2023	Masese Corner-Kitoben	2,966,120		2,966,120		2,966,120
117	Ongocho Holdings Limited		Routine Maintenance Of Sumoni - Kamureito Junction	3,750,000		3,750,000		3,750,000
118	Ongocho Holdings Limited	28/03/2021	Routine Maintenance Of Arap Mulo - Kamincheiwet Road	3,849,356	3,849,356			3,849,356
119	Reenro Enterprises	16/11/2021	Chemalal Junction - Chemogo River - Kipkures Dispensary - Sarura	3,348,992	3,348,992			3,348,992
120	Reyland Builders Ltd		Tabaita Junction-Kakimotogo Road	3,001,178		3,001,178		3,001,178

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121	Reyland Builders Ltd	08/06/2022	Komirmir - Kamureito Road	4,915,743	4,915,743			4,915,743
122	Riflos Limited	17/05/2022	Routine Maintenance Of Cheboigong - Kapsimotwa Road	3,744,074	3,744,074			3,744,074
123	Rivotex Africa Limited		Completion Works Of Gabions And Access Road To Targambei Bridge	4,881,848		4,881,848		4,881,848
124	Rolly Ventures	20/06/2023	Simbeiywet Jss- Dip Road	3,162,744		3,162,744		3,162,744
125	Rosed Holdings Limited	25/11/2020	Besiobei- Nyoigeno Road	3,946,320	3,946,320			3,946,320
126	Rotchell Corporation Ltd	14/03/2022	Kiperesie-Boisiek Road	4,011,094	4,011,094			4,011,094
127	Saliben Enterprises Ltd	26/06/2022	Routine Maintenance Of Olokyin - Kapsolomon Road	2,349,000	2,349,000			2,349,000
128	Seanin Golden Logistics	10/06/2021	Maintenance Of Sotit - Kapchepkochun Road	1,443,098	1,443,098			1,443,098
129	Serein Construction Ltd	13/06/2022	Jonathan Bridge- Bustait Road	4,287,500	4,287,500			4,287,500
130	Simongiko Valley Works	10/08/2021	Milimani-Chepkulo-Devs- Kapsimet Road	2,192,725	2,192,725			2,192,725
131	Simongiko Valley Works Enterprises Limited	05/01/2022	Kaptole-Chesorton	3,197,888	3,197,888			3,197,888
132	Simongiko Valley Works Enterprises Limited	28/06/2022	Laam-Petrol Station	3,218,425	3,218,425			3,218,425
133	Simongiko Valley Works	19/04/2022	Chemagel-Kipajit	4,218,764	4,218,764			4,218,764

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	Enterprises Limited						
134	Skycent Emporium Ltd	07/05/2021	Motigo Factory-Motigo Secondary -Motigo Shopping Centre	2,954,926	2,954,926		2,954,926
135	South Rift Builders Ltd	27/03/2023	Zebra- Kapsimbiri Rd	4,600,000		4,600,000	4,600,000
136	Taiways Ltd	02/02/2022	Collapsed Culvert Lelaitich River - Keliot Road	1,310,575	1,310,575		1,310,575
137	Tekite Company	06/06/2023	Kembu Town Access Road	2,795,292		2,795,292	2,795,292
138	Waymore Co. Ltd	25/05/2023	Cheboingong-Cheswerta And Kelonget-Kapsoyo Rd	4,954,244		4,954,244	4,954,244
139	Yat-Ore General Supplies&Civil Engineers Ltd	14/01/2021	Routine Maintenance Of Kaproret - Kimugul Road	264,007	264,007		264,007
140	York Holdings Ltd		Chepwango- Kiptiget - Kapchumo,Kapset Jolly-Shana Road	2,537,827		2,537,827	2,537,827
141	Bettamsoi Company Ltd	21/04/2022	Routine Maintainance Of Makimeny Cooler-Kapjamaa Road	2,618,000	2,618,000		2,618,000
142	Dancon Pillar Co.Ltd	19/01/2022	Ruotine Maintanance Of Kapset Jolly -Shana &Kt 46 Kapkoiwa	2,864,620	2,864,620		2,864,620
143	Famisha Investment Ltd	27/08/2021	Lugumek-Kapsabul-Mwokyot Road	5,293,686	5,293,686		5,293,686
144	Turbine Developers Ltd	08/06/2023	Chepkole Junction – Somorio Tbc	2,999,500		2,999,500	2,999,500
145	Anthmuge Company Ltd		Routine Maintenance Of Togomin-Kaptibin Road	3,279,575		3,279,575	3,279,575

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146	Xtra Smart Construction Ltd	30/11/2021	Routine Maintenance Of Kapkimirai - Tangit Road	2,692,300	2,692,300			2,692,300
147	Annam Engineering Ltd		Grading And Road Formation	2,800,000		2,800,000		2,800,000
148	Afriscap Limited		Water Supply For Kipkigei Chebunge Pipeline Extension	2,807,500		2,807,500		2,807,500
149	Beynes Enterprises Ltd	20/12/2021	Kamungei Tank And Distribution	3,636,160	3,636,160			3,636,160
150	Bruton Logistics	25/06/2021	Laying Of Pipes For Sigor Ward	4,975,900	4,975,900			4,975,900
151	Chenit Enterprises Ltd		Pipeline Extension To Siongiroi Elevated Water Tank	2,508,818		2,508,818		2,508,818
152	Comarion Limited		Desilting Of Itembe Water Pan	1,897,200		1,897,200		1,897,200
153	Kistan Enterprises Limited		Desilting Works For Emitiot Water Pan	3,643,350		3,643,350		3,643,350
154	Kormom Holdings Ltd	15/05/2023	Pipes For Irrigation Chebunyo Ward	4,997,790		4,997,790		4,997,790
155	Primescope Ltd		Connection Of Kapamban Water Pipeline Extension	4,998,735		4,998,735		4,998,735
156	Realscape Ventures Limited		Desilting Of Mwokyot Water Pan	3,800,000		3,800,000		3,800,000
157	Rikifam Limited		Works For Soket Water Pan	3,376,500		3,376,500		3,376,500
158	Sotik Investment Ltd		Desilting For Sabunit Water Pan	3,209,766		3,209,766		3,209,766
159	Southern Cranes Limited	08/05/2022	Pipeline Extension For Kamureito	3,582,000	3,582,000			3,582,000
160	Tealandsolution Limited		Works For Sigor Water Supply Kapkulumben Nogirwet Pipeline Extension	2,495,348		2,495,348		2,495,348

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161	Kosisit Gen.Construction Ltd	28/06/2022	Desilting Of Chemitan Water Pan	3,561,500	3,561,500			3,561,500
162	Nockways Construction Ltd	30/03/2021	Works For Kenyagoro Pipeline Extension	3,978,590	3,978,590			3,978,590
163	Petnic Limited	30/06/2021	Kapcheluch Pipeline Extension	3,801,700	3,801,700			3,801,700
164	Tarakon Investment Co.Ltd		Mokoiwet Water Pan Works	3,936,800		3,936,800		3,936,800
165	Roniam Construction Ltd		Lelechonik Koita Pipeline Extension	4,996,200		4,996,200		4,996,200
166	Tunkey Limited		Kapcheluch Pumping Station	2,032,500		2,032,500		2,032,500
167	Ancient Construction Company Limited	14/06/2023	Routine Maintenance Of Kapkoros Access Roads	3,542,709		3,542,709		3,542,709
168	Babsah Agencies Limited	14/06/2023	Aluminium Partitions And Paint Works At Lhup	480,907		480,907		480,907
	Sub-Total			436,274,212		191,343,163		436,274,212
Supply Of Goods								
169	Befalic Company Ltd	30/04/2021	Supply And Delivery Of Custom Uniform	519,000	519,000			519,000
170	Jedato Co.Ltd	19/06/2020	Supply And Delivery Of Broncures	375,000	375,000			375,000
171	Majestic Fire Engineering	14/06/2023	Supply And Delivery Of Fire Extinguishers	2,290,550		2,290,550		2,290,550
172	Mekit Ventures Ltd	17/04/2023	Supply Of Fuel	350,000		350,000		350,000
173	Milcent Kenya Ltd		Supply Aand Delivery Of Ict Equipment	490,000		490,000		490,000

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174	Tremel & Co Ltd	26/06/2023	Supply And Delivery Of Tyres	341,500		341,500		341,500
175	Mandisonic Investment	02/03/2023	Supply And Delivery Of Tv Set And Its Accessories To Psb Offices	220,000		220,000		220,000
176	Brine Builders And Consultants Limited	29/03/2023	Supply And Delivery Of General Office Stationery	584,485		584,485		584,485
177	Jkuat	17/03/2023	Supply Of Ovacado Seedlings	2,000,000		2,000,000		2,000,000
178	Kenron General Suppliers	16/06/2023	Supply And Delivery Of Coffee Pulping Machine	2,100,000		2,100,000		2,100,000
179	Kenya Animal Genetic Resources Centre	15/12/2020	Supply Of Bull Semen And Liquid Nitrogen	2,370,090	2,370,090			2,370,090
180	Kimrods Ventures Limited	26/06/2023	Supply And Delivery Of Materials For Chesoen Tbc	1,320,000		1,320,000		1,320,000
181	Litein Veterinary Services Limited	16/05/2023	Supply And Delivery Of Dip Acaricide	2,153,500		2,153,500		2,153,500
182	Lossjet Company Limited	30/05/2023	Supply And Delivery Of Pyrethrum Seedlings	2,750,000		2,750,000		2,750,000
183	Noch Holdings Ltd	07/06/2023	Supply And Delivery Of Farm Implements	1,110,000		1,110,000		1,110,000
184	Tecnofam East Africa Limited	26/04/2023	Supply Of Vaccination Certificates	450,000		450,000		450,000
185	Wanes Ventures Limited	25/05/2023	Supply And Delivery Of Farm Machinery - Tractor Tyres	2,080,000		2,080,000		2,080,000
186	Ancient Construction Company Limited	26/06/2023	Supply And Delivery Of Materials For Chesoen Tbc	1,499,020		1,499,020		1,499,020
187	Faikoch Company Ltd	30/06/2023	Supply Of Anti-Rabbies	2,971,680		2,971,680		2,971,680

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188	Kapsimotwa Kongasis Agrovet		Supply And Delivery Of Anti-Rabbies	2,947,047		2,947,047		2,947,047
189	Branland Limited	24/04/2023	Supply And Delivery Of Laptops	920,500		920,500		920,500
190	Itebwo Holdings Ltd		Supply And Delivery Of Specialized Equipment	799,998		799,998		799,998
191	Sielans Ware E.A Ltd		Supply And Delivery Of 973 Ceiling Board To Sigor High School	1,800,050		1,800,050		1,800,050
192	Simlex Enterprises	27/02/2023	Supply And Delivery Of Office Stationery	652,690		652,690		652,690
193	Kenya Literature Bureau	26/06/2021	Supply Of Teaching & Learning Materials	2,392,500	2,392,500			2,392,500
194	Daynnum Limited	07/02/2023	Supply And Delivery Of Thermal Rolls	480,000		480,000		480,000
195	Brandhills Limited Company	30/05/2023	Supply And Delivery Of Office Stationery	655,284		655,284		655,284
196	Estwing Company Ltd	18/11/2021	Supply And Delivery Of Printers	204,000	204,000			204,000
197	Luminosity Trading Co.Ltd		Supply Of Office Stationery	100,000		100,000		100,000
198	Matebso General Supplies Ltd	07/06/2023	Supply And Delivery Of Catridges	908,900		908,900		908,900
199	Spacerift Investment Limited	07/06/2023	Supply And Delivery Of Office Stationery	1,112,100		1,112,100		1,112,100
200	Brixen Elite Ventures	12/10/2021	Supply And Delivery Of Iec Materials	533,650	533,650			533,650
201	Gensup And Contractors	29/03/2023	Supply And Delivery Of Tyres	1,270,000		1,270,000		1,270,000

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202	Joymax Enterprises	18/05/2023	Supply And Delivery Of Lab Reagents	2,320,500		2,320,500		2,320,500
203	Legit Health Care Limited	01/02/2023	Supply And Delivery Of Lab Reagents For Chepalungu Sub County Laboratories	1,595,480		1,595,480		1,595,480
204	Legit Health Care Limited	14/06/2023	Supply And Delivery Of Lab Reagents	2,584,250		2,584,250		2,584,250
205	Pharmatrans Network	20/04/2023	Supply And Delivery Of Pharmaceutical	1,827,000		1,827,000		1,827,000
206	Science Scope Ltd	28/09/2021	Supply And Delivery Of Essential Medical Commodities	275,000	275,000			275,000
207	Sertwet Company Limited	29/06/2023	Supply And Delivery Of Bar Soap For Washing Activities	930,000		930,000		930,000
208	Shazant Limited	20/04/2023	Supply And Delivery Of Branded Items For Menstrual Hygiene Day	1,395,500		1,395,500		1,395,500
209	Stannock Enterprise	28/06/2023	Supply And Delivery Of Items Used In Established Lactation	219,800		219,800		219,800
210	Stannock Enterprise	23/05/2023	Supply And Delivery Of Items Used On Open Defecation Day	1,653,600		1,653,600		1,653,600
211	Supcare Holdings Ltd	21/06/2023	Supply And Delivery Of Lab Reagents	2,301,500		2,301,500		2,301,500
212	Tailor Made Supplies	06/06/2023	Supply And Delivery Of Lab Reagent	2,917,800		2,917,800		2,917,800
213	Taylor Made Supplies	24/02/2023	Supply And Delivery Of Lab Reagents	1,775,000		1,775,000		1,775,000
214	Vicrelea Ea Limited	09/06/2023	Supply And Delivery Of Lab Reagents	2,557,200		2,557,200		2,557,200

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215	Vitons Healthcare Solutions Limited	13/06/2023	Supply And Delivery Of Lab Reagents	2,500,000		2,500,000		2,500,000
216	Judicom Investment Co Ltd	12/06/2023	Supply And Delivery Of Laptops	1,327,000		1,327,000		1,327,000
217	Mogoiywet General Suppliers	09/06/2023	Supply And Delivery Of Cleaning Materials	497,500		497,500		497,500
218	Kibo Africa	23/02/2021	Supply Of Motor Bikes	1,393,000	1,393,000			1,393,000
219	Tremel And F Company Ltd	31/01/2019	Supply And Delivery Of Services Parts For Agribusiness Baler	1,959,000	1,959,000			1,959,000
220	Bolcosa Ltd	12/06/2023	Supply Of Spare Parts	538,550		538,550		538,550
221	Fosseyway Trotter Ltd		Supply Of Equipment	2,064,800		2,064,800		2,064,800
222	Kossy Ltd	12/10/2018	Supply Of Tyres	181,500	181,500			181,500
223	Macilian Company Ltd	17/04/2023	Supply Of Spare Parts	1,591,508		1,591,508		1,591,508
224	Tonex Supplies And Logistics	23/11/2018	Supply Of Motor Vehicle Spare Parts	1,419,000	1,419,000			1,419,000
225	Ongocho Holdings Limited	20/06/2023	Supply And Delivery Of Water Tank 1,000 Ltrs	2,490,000		2,490,000		2,490,000
226	Alkarim Contractors	10/04/2023	Supply And Delivery Of Motor Vehicle Services Parts	343,300		343,300		343,300
227	Jabe Traders Limited	05/06/2023	Supply And Delivery Of Floodlights	869,900		869,900		869,900
228	Amexton Engineering Limited		Supply And Delivery Of Office Furniture	499,500		499,500		499,500
229	Goldbind Co Ltd		Supply Of Assorted Tree Seedlings	550,000		550,000		550,000

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230	Optimal Outcomes Limited		Supply And Installation Of Water Pumpset For Kiptobit Booster Station	2,164,015		2,164,015		2,164,015
231	Bettamsoi Company Ltd	06/06/2023	Presidential And Governor's Potrait	2,998,200		2,998,200		2,998,200
232	Jedato Co. Ltd	04/01/2022	Provision Of Blankets	342,000	342,000			342,000
233	Bomet Highway Service Station	13/12/2021	Fuel	1,200,000	1,200,000			1,200,000
	Sub-Total			88,032,947	13,163,740	74,869,207		88,032,947
Supply Of Services								
234	Brevan Hotel And Conference Centre	07/11/2021	Conferece Facility	2,000,000	2,000,000			2,000,000
235	Cmc Motors Ltd	04/06/2018	Repair Of Motor Vehicles	2,843,617	2,843,617			2,843,617
236	Cmc Motors Ltd	01/10/2018	Repair Of Motor Vehicles	4,470,750	4,470,750			4,470,750
237	Standard Group	08/12/2018	Advertisement	127,600	127,600			127,600
238	Sunset Hotel Limited	20/10/2022	Conference Facility	176,000		176,000		176,000
239	Amaco	21/12/2022	Insurance Covers For Motor-Vehicles	192,904		192,904		192,904
240	Brevan Hotel & Conference Centre	24/10/2021	Provision Of Conference Facility	1,600,000	1,600,000			1,600,000
241	Famous Gate Hotel	18/03/2023	Catering Services	625,000		625,000		625,000
242	Gordon Ogola Kipkoech & Co		Legal Fees	3,372,000		3,372,000		3,372,000
243	Kirwa Jonah T/A Mwakio Kirwa		Legal Fees	1,195,000		1,195,000		1,195,000

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244	Realedge Africa Venturs Ltd	01/04/2022	Provision Of Air Tickets	1,186,415	1,186,415			1,186,415
245	Torfly Motors Ltd	26/07/2018	Repair Of Motor-Vehicles	1,245,650	1,245,650			1,245,650
246	Toyota Bhogals Narok	27/08/2016	Repair Of Motor-Vehicles	530,400	530,400			530,400
247	Itembe Driving School	23/11/2018	Training Of Drivers	600,000	600,000			600,000
248	Brevan And Conference Hotel Limited	09/06/2023	Conference Facility	646,000		646,000		646,000
249	Famous Gate Ltd	26/05/2023	Conference Facility	954,000		954,000		954,000
250	Technofam E. A Ltd	30/06/2023	Providing Fertilizers	2,985,000		2,985,000		2,985,000
251	Neo-Belt Limited	07/05/2021	Support For Tbes	1,422,390	1,422,390			1,422,390
252	Chang Sierra Springs Ltd	06/06/2023	Conference Facility	720,000		720,000		720,000
253	Famous Gate Ltd		Conference Facility	600,000		600,000		600,000
254	Brevan Hotel		Conference Facility	107,000		107,000		107,000
255	Jkm Enterprises Ltd	30/06/2021	Strategic Plan For Kipsonoi Dairy Farmers	1,000,000	1,000,000			1,000,000
256	Kiso Auto Garage	19/06/2023	Repair Of Motor Vehicle	136,500		136,500		136,500
257	Lingamo Enterprises Limited	28/06/2021	Leadership Training	1,485,000	1,485,000			1,485,000
258	Polygon Star Compny	30/06/2021	Development Of Marketing Portal	829,864	829,864			829,864
259	Kenya School Of Government Lower Kabete Campus	26/07/2022	Training	227,940		227,940		227,940

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260	Madison General Insurance	22/03/2023	Provision Of Insurance Services	68,748		68,748		68,748
261	Wiselead Consultants Limited		Consultancy Services	999,900		999,900		999,900
262	Brevan Hotel		Conference Facility	1,600,000		1,600,000		1,600,000
263	Exotic Hotel		Conference Facility	1,400,000		1,400,000		1,400,000
264	Brevan Hotel	04/04/2023	Provision Of Conference Facility	521,000		521,000		521,000
265	Brevan Hotel And Conference Centre		Brevan Hotel And Conference Centre	221,121		221,121		221,121
266	Cic General Insurance Co.Ltd	27/02/2023	Provision Of Insurance Services	451,855		451,855		451,855
267	Nation Media Group	23/02/2023	Provision Of Advertisement Services	174,580		174,580		174,580
268	Kenya Orient Insurance	08/06/2023	Provision Of Insurance Cover	1,874,588		1,874,588		1,874,588
269	Kiso Auto Garage	16/05/2023	Repair And Servicing Of Motor Vehicle	117,000		117,000		117,000
270	Kiso Auto Garage	20/05/2023	Repair And Servicing Of Motor Vehicle	118,300		118,300		118,300
271	The Standard Group Limited	05/01/2021	Advertisement Services	133,400	133,400			133,400
272	Le Savanna County Lodge	14/09/2021	Catering And Conference Facility	36,000	36,000			36,000
273	Zenik Enterprises Limited	29/05/2023	Routine Servicing And Maintenance Of Ict Equipment At Longisa County Referral Hospital	550,000		550,000		550,000

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274	Brevan And Conference Hotel Limited	15/06/2023	Conference Facility	2,374,400		2,374,400		2,374,400
275	Chang Sierra Springs Ltd	16/01/2023	Conference Facility	695,500		695,500		695,500
276	Kisumu Hotel	14/11/2018	Conference Facility	944,189	944,189			944,189
277	Nyamala Enterprises Limited	02/06/2023	Garbage Clearing At Cdg	2,920,000		2,920,000		2,920,000
278	Renaissance Planning Limited	06/06/2023	Spatial Plan For Chebunyo Town	2,099,223		2,099,223		2,099,223
279	Renaissance Planning Limited	06/06/2023	Spatial Plan For Chebole Town	2,099,223		2,099,223		2,099,223
280	The Great Lakes Hotel	22/04/2023	Conference Facility	180,000		180,000		180,000
281	Brevan Hotel		Conference Facility	1,600,000		1,600,000		1,600,000
282	Ciala Resort	23/01/2021	Conference Facility	1,183,000	1,183,000			1,183,000
283	Grand Royal Swiss Hotel	10/12/2020	Conference Facility	1,332,936	1,332,936			1,332,936
284	Rigis Enterprises Limited	24/05/2022	Repair Of Vehicle Kca 433 Land Rover Puma	428,750	428,750			428,750
285	Vittoria Suits	08/01/2020	Conference Facility	613,725	613,725			613,725
286	Weston Hotel	13/06/2023	Conference	300,000		300,000		300,000
287	Bentabless Company Ltd	30/05/2022	Repairs Of Motor Vehicles	1,493,800	1,493,800			1,493,800
288	Famous Gtes Ltd	16/05/2023	Conference	500,000		500,000		500,000
289	Tekite Company	02/06/2023	Repair Of Grader	1,183,000		1,183,000		1,183,000
290	Brevan Hotel		Conference Facility	2,500,000		2,500,000		2,500,000
291	Chang Sierra Springs Limited	11/01/2022	Provision Of Conference Facilities	650,000	650,000			650,000

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292	Brevan And Conference Hotel Limited	24/04/2023	Conference Facility	225,000		225,000		225,000
293	Brevan Hotel And Conference Centre	24/04/2023	Conference Facility	1,570,000		1,570,000		1,570,000
294	Manparts Motors Ltd	19/10/2021	Maintanance Of Motorvehicles	49,500	49,500			49,500
295	The Fairhils Bomet		Conference Facility	200,000		200,000		200,000
296	Chang Sierra Springs Ltd	20/04/2023	Conference Facility	356,000		356,000		356,000
297	Isuzu Limited	22/11/2021	Motor Vehicle Maintenance	470,363	470,363			470,363
	Sub-Total			65,514,131	26,677,349	38,836,782		65,514,131
	Grand Total					421,931,123		715,690,021

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Annex 3 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	Previous Year	(Kshs)	(Kshs)	(Kshs)	(Kshs)
					2022/23
Land	80,395,991	17,066,932	-	-	97,462,923
Buildings And Structures	1,153,170,093	228,595,751	-	-	1,371,534,048
Transport Equipment	196,128,452		-	-	196,128,452
Office Equipment, Furniture And Fittings	139,620,142	5,836,384	-	-	145,456,526
ICT Equipment	119,611,282	12,404,619	-	-	131,740,901
Machinery And Equipment	370,883,636	223,868,728	-	-	594,752,364
Heritage And Cultural Assets			-	-	-
Biological Assets	-		-	-	-
Intangible Assets	41,929,747		-	-	41,929,747
Infrastructure Assets- Roads, Rails	7,132,340,639	498,637,159	-	-	7,622,382,284
Work In Progress			-	-	-
Total	9,234,079,982	986,409,573	-	-	10,201,387,245

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Annex 4 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
	Bursary Fund	0	38,373,157	0	39,829,520	78,202,677	78,202,677	-	
	Mortgage and car loan	0	13,000,000	30,000,000	20,000,000	63,000,000	63,000,000	-	
	Climate Smart	0	0	75,317,259	0	75,317,259	75,317,259	-	
	ASDSP	0	11,000,000	15,634,952	11,000,000	37,634,952	37,634,952	-	
	Nutrition International	0	14,000,000	11,500,000	0	25,500,000	25,500,000	-	
	Bomet County Assembly	69,936,045	340,335,232	243,105,462	422,496,100	1,075,872,839	1,075,872,839	-	
	Primary Health Care	0	0	0	17,715,375	17,715,375	17,715,375	-	
	FLOCCA	0	14,000,000	0	31,000,000	45,000,000	45,000,000	-	
	Total	69,936,045	430,708,389	375,557,673	542,040,995	1,418,243,102	1,418,243,102	-	

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Director of Finance
County Executive

.....
Director of Finance
Fund/project/board/water
company/hospital

County Government of Bomet

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Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Nyeri Court of Appeal (Sitting in Nakuru) Civil Appeal 216 of 2016	Z. K Yego Advocates	KSHS	Ksh.7 Million	Date not fixed for taxation of costs	
2.	Nakuru Court of Appeal civil Application no. NYR 27 OF 2018(UR 16/18)	Jackson Cheruiyot Rono	KSHS	-	Pending for judgement	
3.	Nakuru Court of Appeal civil Application no. NYR 28 OF 2018(UR 17/18)	Kosgei Toppias & 4 others	KSHS	-	Pending for judgement	
5.	Nyeri Court of Appeal Civil Appeal No.83 of 2020	Boniface Karanja	KSHS	-	Date to be issued by notice	
6.	Nakuru Court of Appeal Taxation No.32 of 2016	Chege Kamau Advocate	KSHS	Ksh.7Million	To fix date for taxation	
7.	Nakuru Court of Appeal Taxation No.20 of 2018	Jonah Kirwa t/a Kirwa & Co. Advocates	KSHS	Ksh.8 Million	To fix date for taxation	
8.	Nakuru High Court Misc. App. No 475 and 476 of 2017	Prof. Tom Ojienda & Associates	KSHS	Ksh.75 Million	No date has been fixed	
9.	Kericho Environment & Land Court Case No. 52 of 2014	Bhavin Gudka	KSHS	-	-	Hearing on 24 th October 2023
10.	Kericho JR.App. No.2 of 2023	Stephen Mosonik & Another	KSHS	-		To fix hearing date

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11.	Kericho Environment & Land Court Case No 30 of 2017	County Government of Bomet	KSHS	-	-	Pending
12.	Kericho Environment & Land Court Case No. 18 of 2015	Eunice Chepkorir Soi, Emily Cheptonui Ngetich, Edna Chepngeno Bii	KSHS	-	-	Hearing on 25 th October 2023
13.	Kericho Environment & Land Court Case No 1 of 2020	Kipkirui Daniel Korir & 3 others	KSHS	-	-	The parties to take fresh date at the registry.
14.	Kericho Environment & Land Court Constitutional Petition No. 3 of 2019	Philip Cheptonui Rugut & 2 others	KSHS	-	-	Counsel on record to update on the status
15.	Kericho Environment & Land Court Petition No. 78 of 2012	Bomet Technical Training Institute T/A Lomu Investments	KSHS	-	-	To be communicated by Counsel on record
16.	Kericho Environment & Land Court Judicial review application No. 1 of 2019	Republic	KSHS	-	-	To be communicated by Counsel on record
19.	Kericho High Court ELC Petition No. 8 of 2015	Phillip Kipngetich Cheruiyot & Peter Rono Cheruiyot	KSHS	-	-	Mention on 26 th September 2023
21.	Kericho ELRC No.16 of 2022	KCGWU	KSH			Judgement to be delivered on notice

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22.	Kericho High Court JR No. 3 of 2014	Kipsigis Highlands Multipurpose Co-operative Society Ltd.	KSHS	-	-	No date available at registry
24.	Bomet High Court Misc. No 19 of 2017	Mahenzo Communications	KSHS	-	-	Date to be issued by notice
25.	Bomet High Court Civil Case No. 1 of 2019	Associates in Integrated Development (Africa Limited)	KSHS	-	Ksh;5 Million with cost	Judgement on 10 th May 2023
26.	Bomet Constitutional Petition No. E001 of 2021	County Government of Bomet -	KSHS	-	-	Ongoing
27.	Bomet High Court Petition E002 OF 2021	Brownstone Agencies LTD & Another	KSHS	-	-	Parties to pick date at registry
29.	Bomet High Court Succession Cause No. 23A of 2022	Estate of the late Kiplangat Arap Chumo (Deceased) and Tabutany Chepngetic h Chumo (Petitioner)	KSHS	-	-	Parties engaging for an out of court settlement
31.	Nairobi ELC JR 3 of 2020(Formerly Nairobi J.R Misc. App. No. 95 of 2019)	Republic	KSHS	-	-	To be notified by Counsel on record
32.	Bomet PMCC NO.52 of 2021	Jambo star Properties Ltd.	KSHS	Ksh.9 Million	-	Date not assigned
33.	Bomet SPM Court Civil Suit 50 of 2019	Evaline Chepkemoi Langat &	KSHS	Ksh.1.4 Million	-	Judgement entered in

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		Josephat Kipkurui Langat				favour of claimant
34.	Bomet SPM Court Civil Suit No. 2 of 2022	Robert Koros	KSHS	Ksh.2 Million	-	Matter was in court on 7 th June 2023. Parties directed to take fresh date
35.	Bomet Principal Magistrate's Court (ELC Division) ELC Case No. 018 of 2022	Alexander Kipkurui Rere	KSHS	Ksh.1.3 Million	-	Hearing on January 2024
36.	Bomet PMCC No E021 of 2022	Richard Kipkemoi Koech	KSHS	Ksh.1.2 Million	-	Parties to explore an out of court settlement
38.	Sotik Principal Magistrate's Court ELC Suit No.10 of 2020	Samwel Chepkwony Kirui	KSHS	Ksh.1 Million	-	-
39.	Sotik ELC Suit No. 1 of 2020	Cheruiyot Arap Koromicha	KSHS	Ksh.1 Million	-	Court was not sitting. To take a new date at the registry
	TOTAL EST			120.3M		

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Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Legal Framework	Development of legal framework		Drafting Bomet climate change regulations				1,490,000	CGOB	CCU
Risk Assessment	Climate risk assessment						2,940,000	CGOB	CCU
Action Plan	Development of climate change action plan						2,960,000	CGOB	CCU
	Capacity building		Training for climate change unit (CCU), technical officers, county planning committee, county climate change steering committee.				2,840,000	CGOB	CCU
Equipping office operations	Procurement of office supplies		Purchase of laptops, printers, office furniture and office supplies		987,000			CGOB	CCU

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Capacity Building and Trainings	Training and capacity development		Training of sub-county administrators and ward admins	2,660,000				CGOB	CCU
	Capacity building for county assembly members		Sensitization of county assembly members and legal team on formation of WCCPC	900,000				CGOB	CCU
	Training and capacity building		Induction and inauguration of steering committee members			1,500,000		CGOB	CCU
	Preparation of vulnerability risk assessment		Training of technical working group on PRCA process			2,210,655		CGOB	CCU
	Community and ward level consultations on climate actions and resilience		Mapping of community stakeholders for PRCA process			-		CCIS Grant	ccu
Public participation	Public participation		Community engagement and public participation on climate change and resilience			2,904,000		CCIS Grant	CCU

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Reports	Reporting		Compilation of ward PRCA profile reports by TWG						CCU
Validation	Validation of PRCA and BCCAP		Validation of PRCA report					CCIS Grant	CCU
	Training and capacity development		Training of planning committee members and secretariat					CCIS Grant	CCU
Development of regulations	Development of fund regulations		Drafting of climate change fund regulations					CCIS Grant	CCU, BCA, county legal team
	Strengthening of climate change mitigation measure		Planting of trees in public institutions and riparian areas			12,757,680.96		CCIS Grant	CCU

Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments