

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

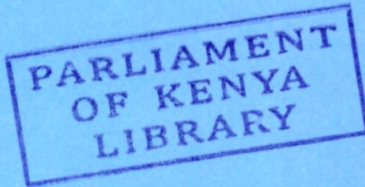
**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF BOMET**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



DATE	PAPERS LAID
TABLED BY	5/3/2025
COMMITTEE	Majority leader
CLERK AT THE TABLE	Angela



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## **BOMET COUNTY ASSEMBLY**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30 JUNE 2024**

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

**County Government of Bomet**  
**Bomet County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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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
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
CASB	County Assembly Service Board.
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

### *b) Glossary of Terms*

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

## 2. Key Entity Information and Management

### (a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes twenty-five (25) Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and thirteen nominated members who represent special interest group. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### (b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Cosmas Korir
2.	Clerk of the County Assembly	Isaac Kitur
3.	Deputy Clerk	Isaiah Kirui
4.	Head of Finance	Geofrey Maritim
5.	Head of Procurement	Richard Maritim
6.	Head of Human Resource	Diana Ngeno
7.	Head of Internal Audit	Stella Chemutai
8.	Head of Legal	Oscar Sang

### (c) Fiduciary Management

The key management personnel who held office during the year ended 30 June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Isaac Kitur
2.	Deputy Director Financial Services	Geofrey Maritim
3.	Deputy Director Accounting Services	Clara Chebet
4.	Director Supply Chain Management	Richard Maritim
5.	Assistant Director Human Resources	Diana Ngeno

**Key Entity Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

1. Internal Audit Committee

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

2. Bomet Assembly Public Accounts and Investment committee

- Examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit
- Examination of the reports, accounts and workings of the County public investments;
- Examination, in the context of the autonomy and efficiency of the County public investments, whether the affairs of the County public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices

3. Senate Public Accounts and Investment committee

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

4. Bomet County Assembly Budget and Appropriation committee

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

**(e) Entity Headquarters**

Bomet County Assembly  
P.O. Box 590-20400  
County Assembly Head Quarters.  
Narok –Sotik Highway  
**Bomet, Kenya**

**(f) Entity Contacts**

Telephone: (254) 727887146  
E-mail: [info@bometassembly.go.ke](mailto:info@bometassembly.go.ke)  
Website: [www.bometassembly.go.ke](http://www.bometassembly.go.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**Nairobi, Kenya**
2. Equity Bank (Kenya) Limited  
Equity Centre  
Hospital Road Upper Hill  
P.O Box 75104-00200  
**Nairobi, Kenya**

**(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  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**Nairobi, Kenya**

**(j) General Counsel**

County Assembly Counsel  
County Assembly Headquarters  
P.O. Box 19-20400  
**Bomet, Kenya**

### **3. Governance Statement**

#### **The County Assembly**

The County Assembly is constituted by the MCAs of Bomet County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the secretary. Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

#### **a) Select Committees**

Select committees are generally responsible for overseeing the work of government departments and agencies.

#### **b) Sectoral Committees**

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Committee on Delegated Legislation
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) Committee on Petitions
- f) Committee on Infrastructure (Roads, Transport, and Public Works)
- g) Committee on Lands, Urban Planning and Housing
- h) Committee on Agriculture, Fisheries and Livestock

- i) Committee on Energy, Environment, Water and Natural Resources
- j) Committee on Labour and Public Service.
- k) Committee on Health and Sanitation.
- l) Committee on Trade, Tourism and Cooperatives
- m) Committee on Gender, Culture and Social Services.
- n) Committee on Administration, Legal Affairs and Citizen Engagement
- o) Committee on Education, Youth and Sports.
- p) Committee on Finance and Economic Planning
- q) Committee on E-Governance.

**a) Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held one meetings in FY 2023-2024 The committee members during FY 2023/2024 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Cosmas Korir	Chairperson	Speaker
Hon. Dancel Kirui	Member	Ndaraweta
Hon. Dennis Busienei	Member	Rongena
Hon. Philip Korir	Member	Kipreres
Hon. Ernest Rotich	Member	Mogogosiek
Hon. Victor Rop	Member	Nominated
Hon. Monica Manyei	Member	Nominated

**b) Audit Committee**

The audit committee was constituted in the year 2023. Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held three meetings in FY 2023-2024 The committee members during FY 2023-2024 were:

<b>Member</b>	<b>Designation</b>
Geofrey Kurgat	Chairperson
Stanley Kipkemoi Maritim	Member
Veronica Waweru	Member
Peter Kibet Kitur	Member

**c) Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. The members who served in the committee during the year were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Charles Langat,	Chairperson	Boito
Hon. Dennis Busienei	Member	Chemagel
Hon. Richard Ruto	Member	Chemaner
Hon. Dennis Kiplangat	Member	Kongasis
Hon. Chelangat Caroline	Member	Nominated
Hon. Olivia Koskey	Member	Nominated
Hon Ann Mutai	Member	Silibwet

**d) Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon Eric Kirui	Chairperson	Kimulot
Hon. Robert Langat	Member	Mutarakwa
Hon. Josphat Kipkirui	Member	Singorwet
Hon. Cheptoo Roseline	Member	Rongena
Hon. Peter Kipkorir Langat	Member	Merigi
Hon. Paul Kirui	Member	Ndanai/Abosi
Hon. Benard Rotich	Member	Chebunyo
Hon. Stephen Changmorik	Member	Longisa

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Hon. Benard Langat	Member	Kembu
Hon. Kiprotich Wesley	Member	Chebchabas
Hon. Kibet Ngetich	Member	Siongiroi
Hon. Ernest Rotich	Member	Mogogosiek
Hon. Mutai Peter	Member	Sigor

**e) Committee on Petitions**

The Committee consider and report on all public petitions presented to the Assembly.

The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Josphat Kipkirui	Chairperson	Singorwet
Hon. Peter Rono	Member	Kipsonoi
Hon. Kibet Nathan	Member	Kapletundo
Hon. Japhet Cheruiyot	Member	Embomos
Hon. Joseah Samoei	Member	Nyongores
Hon. Chemutai Naomi	Member	Nominated

**f) Committee on Infrastructure (Roads, Transport and Public Works)**

Consider all matters relating to county transport, including county roads, street lighting, traffic and parking, public road transport, county public works and services including storm water management systems in built-up areas

The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Mutai Peter	Chairperson	Sigor
Hon. Josphat Kipkirui	Member	Singorwet

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Hon. Nathan Kibet	Member	Kapletundo
Hon. Peter Kipkorir Langat	Member	Merigi
Hon. Richard Ruto	Member	Chemaner
Hon. Japhet Cheruiyot	Member	Embomos

**g) Committee on Lands, Urban Planning, and Housing**

Consider all matters relating to land survey and mapping, boundaries and fencing, housing, urban planning including planning in towns, urban areas, firefighting services and disaster management, cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal.

The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Anne Chepkemoi,	Chairperson	Silibwet
Hon. Dennis Busienei	Member	Chemagel
Hon. Benard Langat	Member	Kembu
Hon. Charles Langat	Member	Boito
Hon. Joseah Samoei	Member	Nyongores

**Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an annual consultative meeting in 2023/24 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected ten (10) bills through public participation

**Risk management**

The County Assembly has a Risk Management Policy. The policy is critical in identifying and managing risks.

**Compliance**

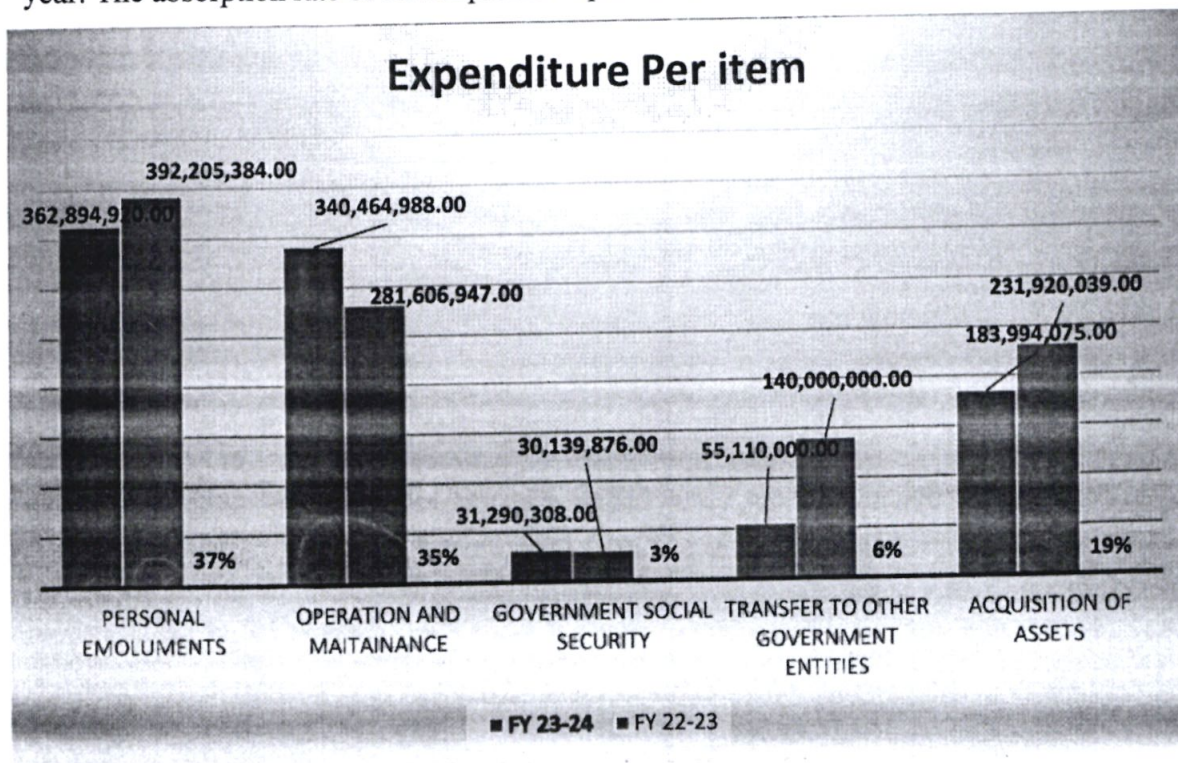
The County Assembly ensure that it adhere to relevant laws which include Public Finance Management Act 2012, Public Procurement and Disposal Act 2015. Reports under these laws are submitted quarterly to comply with these Acts.

**4. Foreword by the Clerk of the Assembly**

**(i) Budget performance**

The County Assembly approved budget for the FY 2023/2024 had gross allocation of KSh. 1,069,903,256. These comprises of KSh. 901,903,256 and KSh. 168,000,000 for current and capital expenditure respectively.

The absorption rate for recurrent expenditure stand at 98% compared with 99% of the prior year. The absorption rate of development expenditure was 92.4 %.



**(ii) Operational Performance**

In the year under review the County Assembly discussed and deliberated on the following bills and motions;

S/N	Bill	Status
1	The Bomet County Supplementary Appropriation Bill, 2023 (Bills No. 1 of 2023) (Hon. Eric Kirui, Chairperson Budget and Appropriation Committee)	Enacted
2	The Bomet County Supplementary Appropriation Bill, 2023(No 2) (Bills No 2 of 2023)	Enacted
3	The Bomet County Appropriation Bill, 2023 (Bills No 3 of 2023)	Enacted

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4	The Bomet County Control of Stray Dogs Bill, (Bills No. 6) of 2023	Passed
5	The Bomet County Livestock Sales Yard Bill, 2023	Passed
6	The Bomet County Solid Waste Management Bill, Bills No.4 of 2023	Passed
7	The Bomet County Gender Equality and Women Empowerment Bill, 2023 Bills no. 7 of 2023	Passed
8	The Bomet County Supplementary Appropriation Bill, 2024	Passed
9	The Bomet County Finance Bill 2024	Passed
10	Sessional Papers	
	(a) Multi-Sectoral Food and Nutrition Security Policy, Sessional Paper No. 1 of 2024.	Passed
	(b) Model Intergovernmental Conditional Allocations Transfer Agreement	

**(iii) Performance of key development projects**

In the year under review the County Assembly had planned to complete the constructions of key infrastructural projects namely; the completion of the main chamber and speaker's residence.

The two projects when completed will go a long way in fulfilling the strategic initiatives earmarked in the last 10 years.

The completion rate of these two projects are at 99% and 60 % respectively.

The following are major projects included in the strategic plan 2021-2027;

The construction of the Main Chamber and Speaker's residence- There is need for better physical infrastructure and to provide a good working environment.

Acquisition of Hansard Equipment –This will enhance dissemination of information.

The Constitution require the Assembly to conduct its business in a transparent and accountable manner. It is also required to involve the public in the conduct of its business. Communication equipment will go a long way in satisfying the constitutional edict.

**(iv) Comment on value-for-money achievements**

The construction of the Main Chamber is a milestone achieved by the County Assembly. This project is part of the strategic initiative which is on course in fulfilling the mandate of the County Assembly.

Members of the County Assembly will have proper space for debating and public in the gallery section will have an opportunity to follow the proceeding.

**(v) Challenges and Recommended Way Forward**

**Training and Capacity Building:** The advancement of technologies, additional responsibilities, new trends in work operations and the change in policy and legal framework justifies the need for continuous capacity building of members and staff of the County Assembly.

**Inadequate budgetary allocation and cash flows:** Over time there has been limited allocation of resources occasioned by CRA ceilings and other national government legislations. There is a need to engage the relevant authorities for more resources and to prioritize urgent needs.



.....  
**Isaac Kitur**

**Clerk of the County Assembly**

**5. Statement of Performance Against County Assembly Predetermined Objectives**

The key mandate of the County Assembly of Bomet is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023-2024.

<b>Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Ten (10) Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2023/2024, Ten (10) number of bills were passed.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	One review and adoption were done on the Standing Orders
Train Members to adequately carry out general legislative work	Conduct workshops trainings and benchmarking visits	Continuous	No of workshop and trainings done.	All the thirty eight (38) Members of the County Assembly adequately trained
Build capacity of the legal department to provide legislative support services, etc.	Carry out training of staff working in the legal department	Continuous	No. of legal department staff trained and providing support services	The six (6) counsels were trained on legislative drafting during the year.
Strengthen County Assembly's to carry out oversight work	Train sectoral committees on oversight roles and responsibilities Train staff on oversight techniques, including knowledge on public finance management	Continuous	No. of trainings undertaken No. of public participation events on oversight matters	All the eleven (17) Sectoral Committees plus secretariat were adequately trained on their mandate.

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Facilitate participation of citizens in the oversight process	Undertake public participation events on oversight matters	Continuous	No. of public participation events. No. of feedback from the public	The Assembly conducted ten (10) public participation forums during the year.
Fully operationalize all ward offices	Provide guidance on the procedures and policies of the operations of the ward offices Develop a detailed Ward Office Operations Manual Build staff capacity of the ward staff Conduct regular and structured dialogue with stakeholders on matters of concern to residents	2023/24	No. functional ward offices No. of meetings held and improved relations with the public	All the twenty-five ward offices are operation. Thirteen (13) offices for the nominated Members of the County Assembly were established and operational as at now.  Three regular dialogue were done in each ward office every month.

**6. Corporate Social Responsibility Statement/Sustainability Reporting**

**a) Sustainability strategy and profile –**

During the period under review the County Assembly passed and approved Annual Development Plan which sets areas of focussed in the year 2023-2024. It was anticipated that the increased participation by a larger cross-section of the population in the identification, planning, implementation, monitoring and evaluations of projects and programmes will bring to speed the quest to empower the citizenry as envisioned by the main objective of devolution.

**b) Environmental performance**

The County Assembly adopted a report of the Committee on Energy, Environment, Water and Natural Resources on Bomet County Climate Change Action Plan 2022-2026 on 24<sup>th</sup> May 2023. The implementation of this report will go a long way in addressing the issues of climate change and its effects.

**c) Employee welfare**

- i. The County Assembly has developed Human Resource Policies and Procedures Manual which documents all the processes of human capital.
- ii. The adoption of performance appraisal systems by the County Assembly Service Board has assisted in appraising and rewarding staff.
- iii. The Career Progression Guidelines were approved and implemented. This document is key in the career growth of the staff.

**d) Market place practices-**

**a) Responsible Supply chain and supplier relations-**

The County Assembly uphold the fair competition in procurement opportunities within the Assembly. These measures include, consideration of persons with the disability, women and youth (AGPO) where the County Assembly gave the group 30% of the procurement opportunities, advertising through website and print media for ease of coverage, continuous registration of suppliers etc.

**b) Responsible ethical practices-**

The CASB has put in place various measures and policies geared towards maintaining high standards of ethics within the Assembly. These includes;

- Establishment of Corruption Prevention Committee.
- Whistle Blowing Policy.
- Suggestion boxes.
- Service Charters

**e) Community Engagements**

The County Assembly through its various committees engaged in various community activities as follows.

- The Committee of Gender, Culture and Social Services participated in distribution of items to vulnerable groups across the County on 2<sup>nd</sup> July 2023. They distributed various items which include sanitary items, incubators, water tanks, beehives, wheelchairs and foodstuff. This activity was made possible through collaborations with the department of Gender, Culture and Social Services.
- There is an established Sport Committee which ensure that sporting activities are promoted within and outside the County.
- The Assembly also ensure that labour organizations within the County are supported by ensuring that their grievances are channelled to the Assembly for debate and decision making.
- Training and development of staff are well supported by proper allocation in the budget.

## 7. Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the County Assembly;
- (v) selecting and applying appropriate accounting policies; and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024 and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

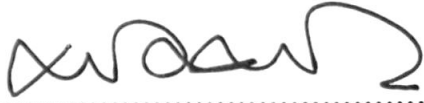
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**County Government of Bomet**  
**Bomet County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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**Approval of the financial statements**

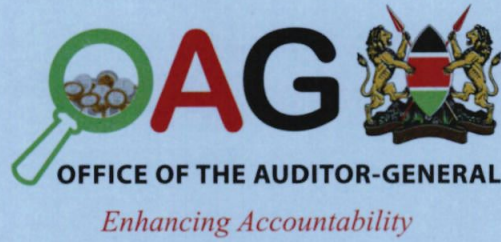
The County Assembly 's financial statements were approved and signed by the Clerk of the County Assembly on 25/09 2024



.....  
**Isaac K Kitur**  
**Clerk of the Assembly**

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BOMET FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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

#### Opinion

I have audited the accompanying financial statements of County Assembly of Bomet set out on pages 1 to 40, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of cash flows and statement of comparison of budget

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*Report of the Auditor-General on County Assembly of Bomet for the year ended 30 June, 2024*

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, the financial statements present fairly, in all material respects, the financial position of County Assembly of Bomet as at 30 June, 2024 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 Opinion**

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly 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 opinion.

### **Emphasis of Matter**

#### **1. Late Exchequer Releases**

The statement of receipts and payments reflects transfers from the County Revenue Fund (CRF) amounting to Kshs.973,829,237 as further disclosed in Note 1 to the financial statements. However, the amount includes late disbursements totalling Kshs.73,257,458 which was received on 4 July, 2024.

The late disbursement of exchequer affects timely implementation of approved projects or activities which may impact negatively on service delivery by the County Assembly.

#### **2. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final budget and actual on comparable basis amounting to Kshs.1,069,903,256 and Kshs.973,829,237, respectively, resulting to an under-funding totalling Kshs.96,074,019 or approximately nine percent (9%) of the budget. However, the statements reflect budget utilization difference amounting to Kshs.96,148,965 resulting in an unexplained variance of Kshs.74,946. Similarly, the statement reflects final payments budget and actual on comparable basis amounting to Kshs.1,069,903,256 and Kshs.973,754,291, respectively, resulting to under-expenditure of Kshs.96,148,965 or nine percent (9%) of the budget.

The under-funding and under-expenditure affected implementation of the planned projects and programs and may have impacted negatively on service delivery to the public.

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**

In the audit reports of previous year, seven (7) issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to resolve the issues.

## **Other Information**

Management is responsible for the other information set out on page iii to xxi which comprise of Key Entity Information and Management, Governance Statement, forward by the Clerk of the Assembly, Statement of Performance against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Salaries Paid Outside Integrated Personnel and Payroll Database**

Review of the payroll records revealed that salaries amounting to Kshs.72,335,009 were processed and paid to fifteen (15) employees and Members of the County Assembly outside the Integrated Payroll Personnel Database (IPPD) system contrary to Treasury Circular No. 13/2012, dated 28 August, 2019 which requires all allocations on personnel emoluments to be supported by IPPD.

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

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

Review of the monthly payroll records revealed that nine (9) employees earned a net salary of less than a third (1/3) of their basic salary contrary to Section 19 (3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee shall not exceed two-third (2/3) of such wages.

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

### **3. Non-Compliance with the One-Third Gender Rule and Law on Ethnic Diversity**

Records available revealed that the Assembly had seventy-seven (77) employees out of which twenty-one (21) or 27% were female. This was contrary to Part B.26 (2) of the County Public Service Human Resource Manual May, 2013 which states that the County Government shall endeavor to have a non-discrimination in the County Public Service by ensuring that not more than two thirds ( 2/3) of vacant posts are filled by either gender in the County Public Service.

Further, the Assembly recruited ten (10) new officers at the entry level out of which two (2) were of the female gender representing twenty percent (20%) and eight (8) were of the male gender representing eighty percent (80%) of the total. All the appointed officers were from the same ethnic community dominant in the County and none represented the minorities and marginalized groups. This was contrary to Section 65 (1) (e) of the County Governments Act, 2012 which requires that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

### **4. Irregular Payment of Subscriptions**

The statement of receipts and payments reflects use of goods and services amounting to Kshs.340,464,988. The amount includes other operating expenses totalling Kshs.76,011,025 as disclosed in Note 5 to the financial statements. The other operating expense includes subscription fees to the County Assemblies Forum (CAF) and Society of Clerks-at-the-Table (SOCATT) totalling Kshs.1,500,000 and Kshs.1,200,000, respectively. However, the entities have not been established by the Intergovernmental Relations Act, 2012 and the payments are, therefore, not anchored on any law. This was

contrary to Section 37 of Intergovernmental Relations Act, 2012 which states that the operational expenses in respect of the structures and institutions established in the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

#### **5. Delayed Construction of County Assembly Chambers**

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.183,994,075. The amount includes construction of buildings totalling Kshs.87,338,932 as disclosed in Note 10 to the financial statements. The construction of buildings amount includes payments totalling Kshs.80,048,386 in respect of construction works of the County Assembly Main Chambers. Review of contract records revealed that a local contractor was awarded the tender for the construction of the main chambers at a contract sum of Kshs.473,477,177 for a period of one hundred and sixty (160) weeks commencing 19 March, 2020 and expected completion date of 14 April, 2023. Payments totalling Kshs.444,499,327 or ninety four percent (94%) of the contract sum had been paid as at 30 June, 2024. However, physical inspection carried out on 5 September, 2024, more than sixteen (16) months after the expected completion date, revealed that installation and commissioning of lifts, interior design and decoration of the debating chambers all valued at Kshs.32,870,000 had not been completed.

In the circumstances, value for money on the expenditure of Kshs.444,499,327 in respect of construction works of the County Assembly Main Chambers could not be confirmed.

#### **6. Delayed Construction of the Speaker's Residence**

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.183,994,075. The amount includes construction of buildings totalling Kshs.87,338,932 as disclosed in Note 10 to the financial statements. The construction of buildings includes payments totalling Kshs.7,290,546 in respect of the construction and completion of speaker's residence. Review of records revealed that the tender for the construction of the Speaker's residence was awarded on 13 January, 2022 at a cost of Kshs.34,500,000 for a period of twenty-four (24) weeks ending 16 September, 2022.

The contractor had been paid Kshs. 16,539,866 or forty eight percent (48%) of the contract sum as at 30 June, 2024. However, physical verification in the month of September, 2024, being over ten (10) months after the extended completion date of 7 November, 2023, revealed that the project was incomplete and the contractor was not on site.

In the circumstances, value for money on the expenditure of Kshs.16,539,866 in respect of the completion of speaker's residence could not be confirmed.

#### **7. Delayed Construction of Perimeter Wall and Gate House at the Main County Assembly**

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.183,994,075. The amount includes construction and civil works totalling Kshs.15,176,129 as disclosed in Note 10 to the financial statements. This component

relates to construction of perimeter wall and gate house at the main County Assembly. Records available revealed that the Assembly entered into a contract for the construction of a perimeter wall and a gate house at the Main County Assembly at a contract sum of Kshs.26,615,540 for a period of twenty-two (22) weeks ending 1 November, 2023. The contractor had been paid Kshs.15,176,129 or fifty seven percent (57%) of the contract sum as at 30 June, 2024. However, the length of the perimeter wall was not specified in the bill of quantities limiting the determination of the scope of works. Physical inspection carried out in September, 2024, eleven (11) months after the completion date, revealed that the perimeter wall and the gate house were incomplete and the contractor was not on site.

Further, Management had issued a notice to the contractor of intended termination of the contract on the basis of unsatisfactory progress in the execution of the works. However, no legal advice has been sought on the same contrary to Regulation 141 (5) of the Public Procurement and Asset Disposal Regulation, 2020 which states that a procuring entity shall seek legal advice or clearance from the Attorney-General or such person designated in writing by the Attorney-General before terminating a contract under the Act or these Regulations.

In the circumstances, value for money on the payments of Kshs.15,176,129 incurred on the construction of a perimeter wall and gate house could not be confirmed.

## **8. Installation of Hansard Production and Audio-Visual System**

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.183,994,075. The amount includes purchase of specialized equipment and machinery totalling Kshs.31,820,239 as disclosed in Note 10 to the financial statements. The purchase of specialized equipment and machinery amount relates to the contract for supply, installation, integration, testing and commissioning of a Hansard production and audio-visual system. Records revealed that the County Assembly awarded the tender for supply, installation, integration, testing and commissioning of a Hansard Production and Audio-Visual System at a contract sum of Kshs.101,061,404 on 9 May, 2024 for a period of eight (8) weeks with an expected completion date of 9 July, 2024. The contractor had been paid Kshs.31,820,239 or thirty one percent (31%) of the contract sum as at 30 June, 2024. However, physical inspection in the month of September, 2024 revealed that the system had not been installed, two months after the contract period had elapsed.

Further, the Project Plan encompassing the activities specified in the contract, the implementation schedule and the progress reports summarizing results accomplished during the period were not provided for audit review. This was contrary to Clause 19 of the contract agreement which required the vendor to present the project plan to the County Assembly within thirty (30) days from the effective date of the contract and periodic progress reports.

In the circumstances, the value for money amounting to Kshs.31,820,239 expended on the Hansard system could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain

assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 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 governance.

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

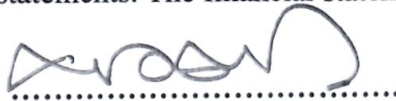
**Nairobi**

**23 December, 2024**

9. Statement of Receipts and Payments for The Year Ended 30<sup>th</sup> June 2024

Description		FY 2023-2024	FY 2022-2023
	Note	KShs	KShs
<b>Receipts</b>			
Transfers from the CRF	1	973,829,237	1,075,872,839
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
<b>Total receipts</b>		<b>973,829,237</b>	<b>1,075,872,839</b>
<b>Payments</b>			
Compensation of employees	4	362,894,920	392,205,384
Use of goods and services	5	340,464,988	281,606,947
Subsidies	6	-	-
Transfers to other government entities	7	55,110,000	140,000,000
Other grants and transfers	8	-	-
Social security benefits	9	31,290,308	30,139,876
Acquisition of assets	10	183,994,075	231,920,039
Finance costs	11	-	-
Other payments	12	-	-
<b>Total payments</b>		<b>(973,754,291)</b>	<b>1,075,872,246</b>
<b>Surplus/deficit</b>		<b>74,946</b>	<b>593</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25/09/2024 and signed by:



**Isaac Kitur**  
 Clerk of the Assembly



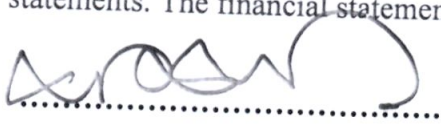
**Geoffrey Maritim**  
 Chief Finance Officer – County Assembly  
 ICPAK Member Number:12685

\*Comparative FY means the financial year preceding the current financial year.

10. Statement of Financial Assets and Liabilities as at 30th June 2024

Description		FY 2023-2024	FY 2022-2023
Financial assets	Note	KShs	KShs
<b>Cash and cash equivalents</b>			
Bank balances	13A	6,416,532	18,918,905
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>6,416,532</b>	<b>18,918,905</b>
Imprests and Advances	14	-	-
<b>Total financial assets</b>		<b>6,416,532</b>	<b>18,918,905</b>
<b>Financial liabilities</b>			
Third party deposits and retention	15	6,341,586	18,918,312
<b>Net financial assets</b>		<b>74,946</b>	<b>593</b>
<b>Represented by</b>			
Fund balance b/fwd.	16	593	242,779
Prior year adjustment	17	(593)	-242,779
Surplus/(deficit) for the year		74,946	<b>593</b>
<b>Net Financial Position</b>		<b>74,946</b>	<b>593</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25/06/2024 and signed by:



**Isaac Kitur**  
Clerk of the Assembly



**Geoffrey Maritim**  
Chief Finance Officer – County Assembly  
ICPAK Member Number:12685

County Government of Bomet  
 Bomet County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

11. Statement of Cash Flows for The Period Ended 30<sup>th</sup> June 2024

Description	Note	FY 2023-2024	FY 2022-2023
		KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	973,829,237	1,075,872,839
Miscellaneous receipts	3	-	-
<b>Total receipts from operating income</b>		<b>973,829,237</b>	<b>1,075,872,839</b>
<b>Payments for operating expenses</b>			
Compensation of employees	4	362,894,920	392,205,384
Use of goods and services	5	340,464,988	281,606,947
Subsidies	6	-	-
Transfers to other government entities	7	55,110,000	140,000,000
Other grants and transfers	8	-	-
Social security benefits	9	31,290,308	30,139,876
Finance costs	11	-	-
Other payments	12	-	-
<b>Total payments for operating expenses</b>		<b>(789,760,216)</b>	<b>843,952,207</b>
<b>Net receipts/(payments) from operating activities</b>		<b>184,069,021</b>	<b>231,920,039</b>
<b>Adjusted for:</b>			
Prior year adjustment	17	593	242,779
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	12,576,726	13,065,485
<b>Net cash flows from operating activities</b>		<b>171,491,702</b>	<b>244,743,337</b>
<b>Cash flow from investing activities</b>			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(183,994,075)	(231,920,039)
<b>Net cash flows from investing activities</b>		<b>(183,994,075)</b>	<b>231,920,632</b>

County Government of Bomet  
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Description	Note	FY 2023-2024	FY 2022-2023
		KShs	KShs
<b>Cash flow From Financing Activities</b>			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		(-)	-
<b>Net cash flow from financing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		<b>(12,502,373)</b>	12,823,298
<b>Cash &amp; cash equivalent at Start of the year</b>		18,918,905	6,095,606
<b>Cash &amp; cash equivalent at end of the year</b>		<b>6,416,532</b>	<b>18,918,905</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25/09/2024 and signed by:



Isaac Kitur  
 Clerk of the Assembly



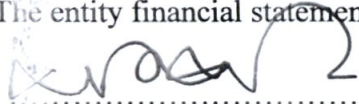
Geoffrey Maritim  
 Chief Finance Officer – County Assembly  
 ICPAK Member Number:12685

**County Government of Bomet**  
**Bomet County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**


**12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30<sup>th</sup> June 2024**

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	
<b>Receipts</b>						
Transfers from the CRF	1,069,903,256	-	1,069,903,256	973,829,237	96,148,965	91
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>1,069,903,256</b>	<b>-</b>	<b>1,069,903,256</b>	<b>973,829,237</b>	<b>96,148,965</b>	<b>91</b>
<b>Payments</b>						
Compensation of employees	329,121,080	33,773,840	362,894,920	362,894,920	-	100
Use of goods and services	353,012,953	(12,547,965)	340,464,988	340,464,988	-	100
Subsidies	-	-	-	-	-	-
Transfers to other government entities	75,000,000	(19,890,000)	55,110,000	55,110,000	-	100
Other grants and transfers	-	-	-	-	-	-
Social security benefits	32,626,183	(1,335,875)	31,290,308	31,290,308	-	100
Acquisition of assets	280,143,040	-	280,143,040	183,994,075	96,148,965	71
<b>Total</b>	<b>1,069,903,256</b>	<b>-</b>	<b>1,069,903,256</b>	<b>973,754,291</b>	<b>96,148,965</b>	<b>91</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,946</b>	<b>-</b>	<b>-</b>

The entity financial statements were approved on 25/09/2024 and signed by:



**Isaac Kitur**  
**Clerk of the Assembly**




**Geoffrey Maritim**  
**Chief Finance Officer – County Assembly**  
**ICPAK Member Number:12685**

County Government of Bomet  
 Bomet County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

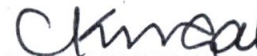
12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2024

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	
<b>Receipts</b>						
Transfers from the CRF	901,903,256	-	901,903,256	855,221,479	46,681,777	94
<b>Total</b>	<b>901,903,256</b>	<b>-</b>	<b>901,903,256</b>	<b>855,221,479</b>	<b>46,681,777</b>	<b>94</b>
<b>Payments</b>						
Compensation of employees	329,121,080	33,773,840	362,894,920	362,894,920	-	100
Use of goods and services	353,012,953	(12,547,965)	340,464,988	340,464,988	-	90
Transfers to other government entities	75,000,000	(19,890,000)	55,110,000	55,110,000	-	100
Social security benefits	32,626,183	(1,335,875)	31,290,308	31,290,308	-	100
Acquisition of assets	112,143,040	-	112,143,040	65,428,539	46,714,501	-
<b>Total</b>	<b>901,903,256</b>	<b>-</b>	<b>901,903,256</b>	<b>855,188,755</b>	<b>46,714,501</b>	<b>94</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,724</b>	<b>32,724</b>	<b>-</b>

The entity financial statements were approved on 25/09 2024 and signed by:



Isaac Kitur  
 Clerk of the Assembly



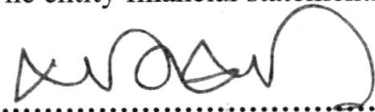
Geoffrey Maritim  
 Chief Finance Office – County Assembly  
 ICPAK Member Number:12685

County Government of Bomet  
 Bomet County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024

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	
<b>Receipts</b>						
Transfers from the CRF	168,000,000	-	168,000,000	118,607,758	49,392,242	80
<b>Total</b>	<b>168,000,000</b>	<b>-</b>	<b>168,000,000</b>	<b>118,607,758</b>	<b>49,392,242</b>	<b>80</b>
<b>Payments</b>						
Acquisition of assets	168,000,000	-	168,000,000	118,565,536	49,434,464	71
<b>Total</b>	<b>168,000,000</b>	<b>-</b>	<b>168,000,000</b>	<b>118,565,536</b>	<b>49,434,464</b>	<b>80</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,222</b>	<b>42,222</b>	<b>-</b>

The entity financial statements were approved on 25/09/2024 and signed by:



Isaac Kitur  
 Clerk of the Assembly



Geoffrey Maritim  
 Chief Finance Office – County Assembly  
 ICPAK Member Number:12685

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13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget 2023-2024	Adjustments 2023-2024	Final Budget 2023-2024	Actual on comparable basis 2023-2024	% Budget utilization 2023-2024
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Legislative Services</b>	-	-	-	-	
1:1 legislative services	188,466,156.00	-	188,466,156.00	188,466,156.00	100
1:2 Committee Services and House Proceedings	107,456,000.00	-	107,456,000.00	107,456,000.00	100
1:3 Office of the Speaker	6,700,000.00	-	6,700,000.00	6,700,000.00	100
<b>Sub Total</b>	<b>302,622,156.00</b>		<b>302,622,156.00</b>	<b>302,622,156.00</b>	<b>100</b>
<b>Oversight and Representation</b>	-	-	-	-	
2:1 Decentralization of Services	67,469,979.00	-	67,469,979.00	67,469,979.00	100
2:2 Public Participation	6,200,000.00	-	6,200,000.00	6,200,000.00	100
2:3 Site Visits	1,440,000.00	-	1,440,000.00	1,440,000.00	100
<b>Total</b>	<b>75,109,979.00</b>		<b>75,109,979.00</b>	<b>75,109,979.00</b>	<b>100</b>
<b>General Administration, Human Resource and Administrative Services</b>					
3:1 County Assembly Service Board	101,200,000.00	-	101,200,000	101,200,000	100
3:2 Human Resource and Administrative Services	268,258,921.00	-	268,258,921	221,544,420.00	83
3:3 Financial Management Services	2,015,000.00	-	2,015,000	2,015,000.00	100
3:4 Information Services and E-Assembly	152,697,200.00	-	152,697,200	152,697,200.00	100

<b>Programme/Sub-Programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>% Budget utilization</b>
3:5 Infrastructure Development	168,000,000.00	-	168,000,000	118,565,536.00	91
<b>Sub-Total</b>	<b>692,171,121.00</b>	<b>-</b>	<b>692,171,121</b>	<b>596,022,157</b>	<b>86</b>

#### **14. Significant Accounting Policies**

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

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

##### **2. Reporting entity**

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

##### **3. Recognition of receipts and payments**

###### **a) Recognition of receipts**

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

**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

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

**ii) Other Receipts**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution 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) 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)**

**4. In-kind contributions**

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

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

**6. 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.

**7. Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, there were no restrictions on cash during the year.

**Significant Accounting Policies (Continued)**

**8. 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.

**9. 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.

**10. Non-current assets**

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

**11. 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 Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

### Significant Accounting Policies (Continued)

#### 12. 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 Entity 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

#### 13. Contingent Assets

The Entity 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 Entity 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)

### 14. 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 30 June 2023 for the period 1<sup>st</sup> July 2024 to 30 June 2024 as required by law. There was one (1) number of supplementary budget passed in the year. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

### 15. Comparative figures

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

### 16. Subsequent events

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

### 17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

### 18. 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 CRF

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	134,517,898	69,936,045
Transfers from the county treasury for Q2	192,175,338	340,335,232
Transfers from the county treasury for Q3	290,047,241	243,105,462
Transfers from the county treasury for Q4	357,088,760	422,496,100
<b>Cumulative amount</b>	<b>973,829,237</b>	<b>1,075,872,839</b>

2. Proceeds From Sale of Assets

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements

3. Miscellaneous receipts

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
<b>Total</b>	-	-

4. Compensation Of Employees

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	174,616,430	152,158,122
Basic wages of temporary employees	47,496,000	49,118,986
Personal allowances paid as part of salary	84,451,136	106,872,276
Personal allowances paid as reimbursements	21,950,154	-
Personal allowances provided in kind	6,000,000	-
Employer contribution to compulsory national social schemes	8,400,000	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	19,981,200	84,056,000
<b>Total</b>	<b>362,894,920</b>	<b>392,205,384</b>

Notes to The Financial Statements (Continued)

5. Use Of Goods And Services

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Utilities, supplies and services	2,000,000	1,503,000
Communication, supplies and services	3,050,000	2,800,000
Domestic travel and subsistence	130,530,288	121,509,784
Foreign travel and subsistence	36,914,912	47,335,480
Printing, advertising and information supplies & services	8,013,000	6,523,120
Rentals of produced assets	1,500,000	-
Training expenses	32,638,800	41,909,500
Hospitality supplies and services	8,700,000	8,285,000
Insurance costs	21,479,935	21,106,737
Specialized materials and services	3,200,200	896,000
Office and general supplies and services	6,800,000	4,919,097
Fuel, oil and lubricants	5,126,828	4,455,576
Other operating expenses	76,011,025	14,699,353
Routine maintenance – vehicles and other transport equipment	4,000,000	3,694,300
Routine maintenance – other assets	500,000	1,970,000
<b>Total</b>	<b>340,464,988</b>	<b>281,606,947</b>

Notes to The Financial Statements (Continued)

6. Subsidies

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Subsidies To County Corporations		
Subsidies To Private Enterprises		
<b>Total</b>	-	-

7. Transfers To Other Government Entities

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
<b>Transfers to national government entities</b>	-	-
<b>Transfers to other county assembly entities</b>		
Mortgage & Car scheme/fund	55,110,000	140,000,000
<b>Total</b>	<b>55,110,000</b>	<b>140,000,000</b>

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	-	-

9. Social Security Benefits

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	17,049,056	30,139,876
Social Security Benefits	14,241,252	-
Employer Social Benefits	-	-
<b>Total</b>	31,290,308	30,139,876

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	87,338,932	188,754,128
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	15,176,129	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	15,500,000	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	28,158,775	19,582,750
Purchase of specialized plant, equipment and machinery	31,820,239	16,845,840
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	6,000,000	6,737,321
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>183,994,075</b>	<b>231,920,039</b>

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<b><u>Financial assets</u></b>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	-	-
<b>Total acquisition of assets</b>	<b>183,994,075</b>	<b>231,920,039</b>

Notes to The Financial Statements (Continued)

11. Finance Costs

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
<b>Total</b>	-	-

12. Other Payments

Description	FY2023-2024	FY 2022-2023
	Kshs	Kshs
Budget Reserve	-	-
Civil Contingency Reserve-	-	-
Other Payments	-	-
<b>Total</b>	-	-

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Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep etc.	2023-2024	2022-2023
			Kshs	Kshs
Central Bank of Kenya Bomet County assembly Dev (Kshs)	1000304804	Development	42,222	452
Central Bank of Kenya Bomet County Assembly Rec (Kshs)	1000239727	Recurrent	29,156	77
Central Bank of Kenya, County Assembly-Deposit	1000458917	Deposit	6,341,586	18,918,312
Equity Bank Limited Bomet County Assembly Imprest Acc(Kshs )	1220261153628	Recurrent	3,569	64
<b>Total</b>			<b>6,416,532</b>	<b>18,918,905</b>

13B. Cash In Hand

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
<b>Total</b>	-	-

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

Cash in hand should be analysed as follows:

<b>Description</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
-	-	-
-	-	-
-	-	-
<b>Total</b>	-	-

**14. Imprests and Advances**

<b>Description</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

<b>Breakdown Of Imprest And Salary Advance Per Department</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Imprests	-	-
Sub-Total	-	-
Salary Advance	-	-
Sub-Total	-	-
<b>Grand Total</b>	-	-

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Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	6,341,586		18,918,312	
<b>Total</b>	<b>6,341,586</b>		<b>18,918,312</b>	
<b>Ageing analysis (third party deposits and advances)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	-		-	

16. Fund Balance Brought Forward

Description	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Bank Accounts	18,918,905		6,095,606	
Cash In Hand	-		-	
Imprests and advances	-		-	
Third party deposits and retentions	18,918,312		5,852,827	
<b>Total</b>	<b>593</b>		<b>242,779</b>	

**17. Prior Year Adjustments**

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	18,918,905	593	18,918,312
Third party deposits and retention	18,918,312	-	18,918,312
	<b>593</b>	<b>593</b>	<b>0</b>

**18. Changes in Imprests and Advances**

Description	FY 2023-2024	FY2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 <sup>st</sup> July 2024	-	-
Closing Imprests and Advances As At 30 <sup>th</sup> June 2024	-	-
Change In Imprests and Advances	-	-

**19. Changes in Third-Party Deposits and Retentions**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 <sup>st</sup> July 2024	18,918,312	5,852,827
Closing Third Party Deposits and Retention As At 30 <sup>th</sup> June 2024	6,341,586	18,918,312
Change In Third Party Deposits and Retention	<b>12,576,726</b>	<b>(13,065,485)</b>

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	-	-	-
Supply Of Services	2,643,640	86,957,737	2,643,640	86,957,737
<b>Total</b>	<b>2,643,640</b>	<b>86,957,737</b>	<b>2,643,640</b>	<b>86,957,737</b>

2. Pending Staff Payables (See Annex 2)

	Balance b/f IFY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-20-24
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

4. External Assistance

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-

a) External assistance relating loans and grants

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

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Notes to The Financial Statements (Continued)

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	FY 2023-2024	FY 2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
<b>Total</b>		-	-

*c) Classes of providers of external assistance*

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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*d. Non-Monetary External Assistance*

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*e. Purpose and use of external assistance.*

<b>Payments Made by Third Parties</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation Of Employees	-	-
Use Of Goods and Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
<b>Total</b>	-	-

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*f. External Assistance paid by Third Parties on behalf of the Entity by Source*

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY**

*5.1 Classification by Source*

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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

**5.2 Classification of payments made by Third Parties by Nature of expenses.**

<b>Payments made by third parties</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
<b>Total</b>	-	-

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	149,986,607	125,276,580
Key Management Compensation (Clerk and Heads of departments)	36,145,680	28,895,760
<b>Total Compensation to Key Management</b>	<b>186,132,287</b>	<b>154,172,340</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	55,110,000	140,000,000
Transfers to other entities under the Assembly	-	-
<b>Total Transfers to related parties</b>	<b>55,110,000</b>	<b>140,000,000</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	973,829,237	1,075,872,839
Payments made on behalf of the County Assembly by other Government Agencies	-	-
<b>Total Transfers from related parties</b>	<b>973,754,291</b>	<b>1,075,872,839</b>

7. Contingent Liabilities

Contingent liabilities	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Court case SPM ELC NO E006 of 2024 against the Assembly	350,320	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
<b>Total</b>	<b>350,320</b>	<b>-</b>

8. Program for Results (PforR) Disclosure

<b>Name of the PforR: -N/A</b>	
<b>Financing Partners: -N/A</b>	
<b>Purpose of the PforR: -N/A</b>	
<b>Expenditure Details</b>	<b>Amount in Kshs</b>
Cumulative actual expenditures for the previous years	-
Actual expenditure in the current financial year.	
1. Employee Cost	-
2. Use of goods and Services	-
3. Grants and Subsidies	-
4. Building of ECDE facilities	-
5. Others	-
<b>Sub-total</b>	-
<b>Cumulative Actual Expenditures to date</b>	-

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**9. Progress On Follow 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Timeframe:</b>
1	<b>Unsupported Foreign Travel and Subsistence</b>			
	<p>The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs. 281,606,947 which includes Kshs. 47,335,480 in respect of foreign travel and subsistence to Members of County Assembly catering for foreign travel costs while attending training in seven (7) foreign countries. However, the foreign trainings were not supported with</p>	<p>The foreign training attended by the County Assembly members and staff to various destinations were fully approved by relevant government entities namely Ministry of devolutions, immigrations and the County Assembly Service Board. The supporting documents including clearances from ministry of devolutions and stamped passport by the immigrations officers are hereby attached for your audit verifications.</p> <p>The County Assembly relies on a training need assessment report to identify the needs and gaps of the selected staff.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>training needs assessment, identifications of skill gap contrary to Section K.4.4 of County Assembly Human Resource Policies and Procedures Manual of October, 2021 which stipulates that selection of trainees for all training programs to be based on identified needs.</p>	<p>The training need assessment document was dully approved by the County Assembly Service Board and it is hereby attached for your audit verifications.</p>		
2	<p><b>Unsupported Other Operating Expenses</b></p>			
	<p>The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs. 281,606,947 which includes Kshs.</p>	<p>The lease agreements which were erroneously entered between the Member of the County Assembly and the landlord have been corrected. The lease agreements have been endorsed by the County Assembly Head of legal department</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>14,699,353 in respect of other operating expenses which further includes Kshs. 1,042,440 in respect of rent for ward offices. However, copies of the title deeds from the land lords confirming land ownership were not provided for audit review.</p>	<p>The Lease agreements are hereby attached for your audit verifications.</p>		
3	<b>Pending Bills</b>			
	<p>Other Important Disclosures and Annexure 1 to the financial statements reflects pending accounts payable balance of Kshs. 2,643,640 which were not settled during the year under review but were carried forward to 2023/2024</p>	<p>The pending bills disclose in the financial statement have been settled .</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>financial year. However, supporting documents including invoices, payment vouchers and procurement documents were not provided for audit review. In addition, the dates when the supplies and services were incurred were not included in Annexure 1 as required by the template. Also, details of the pending bills indicating when they were incurred and the movement to the current balance were not provided for audit review.</p> <p>Further, Management did not explain why the bills were not settled as the first charge during</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>the year under review.</p> <p>This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which prioritizes debt payments as a first charge.</p> <p>Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.</p>			



Clerk of the County Assembly

Date 14/11/2024

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**16. Annexes**

**Annex 1 – Analysis Of Pending Accounts Payable**

<b>Supplier of Goods or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginnin g of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstandin g Balance</b>
			A	b	c	d=a+b-c	
<b>Supply Of Goods</b>							
1. Rapstar	20019548	Asset Inventory system	1,594,000	0	1,594,000	0	1,594,000
2. Mustaqim	BCA/08/2023-24	Hansard Equipment	101,849,124	0	101,849,124	20,000,000	80,849,124
<b>Sub-Total</b>							<b>82,443,124</b>
<b>Supply Of Services</b>							
3. Institute For Capacity Development	20019584	Training	867,680	0	867,680	0	867,680
4. Institute For Capacity Development	20019583	Training	858,400	0	858,400	0	858,400
5. Pride inn Azure	20019568	Conference	693,000	0	693,000	0	693,000
6. Nation Media Group	Inv200875	Advertising	1,271,360	0	1,271,360	0	1,271,360
7. Weston Hotel	200159572	Conference	620,173	0	620,173	0	620,173
8. Sunshine	20019571	Conferences	204,000	0	204,000	0	204,000
<b>Sub-Total</b>							<b>4,514,613</b>
<b>Grand Total</b>							<b>86,957,737</b>

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

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Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	B	c=a-b		
Senior Management	-	-	-	-	-	-	-
1.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Middle Management	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Unionisable Employees	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

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Annex 3 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			A	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>	-	-	-	-	-	-	-
1.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Amounts Due To County Govt Entities</b>	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Amounts Due To Third Parties</b>	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Others</b>	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-	-	-

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 Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	13,440,000	-	-	-	13,440,000
Buildings and structures	435,203,847	87,338,932	-	-	522,542,779
Transport equipment	15,294,000	15,500,000	-	-	30,794,000
Office equipment, furniture and fittings	45,217,420	28,158,775	-	-	73,376,195
ICT equipment	59,520,040	31,820,239	-	-	91,340,279-
Machinery and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure assets	-	15,176,129	-	-	15,176,129
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	6,000,000	-	-	6,000,000
Work in progress	-	-	-	-	-
<b>Total</b>	<b>568,675,307</b>	<b>183,994,075</b>	<b>-</b>	<b>-</b>	<b>752,669,382</b>

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**Annex 5 – Analysis of Accounts Receivables**  
**(a) Government Imprest**

<b>Name Of Officer Or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
-	-	-	-	-
-	-	-	-	-

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

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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		
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

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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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

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