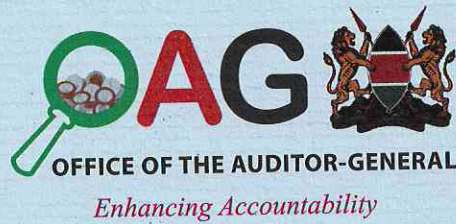


REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

Ref: OAG/KRO/BCE/2022/2023(27)

06 March, 2024

Mr. Isaac K. Kitur
Clerk of the County Assembly of Bomet
P.O. Box 590 – 20400
BOMET

Public Office
TNA
Musalia
15/3/2024

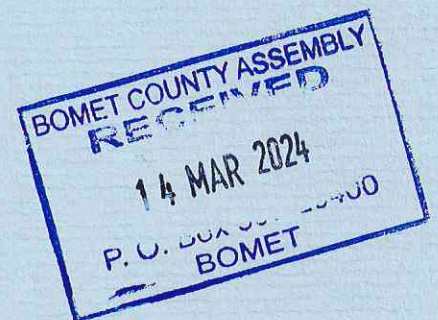
Dear Sir

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

I transmit the report of the Auditor-General on the examination and audit of County Executive of Bomet for the year ended 30 June, 2023 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours faithfully

Stanley Mwangi
For: AUDITOR-GENERAL



Copy to: **Dr. Chris K. Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P. O. Box 30007 - 00100
NAIROBI

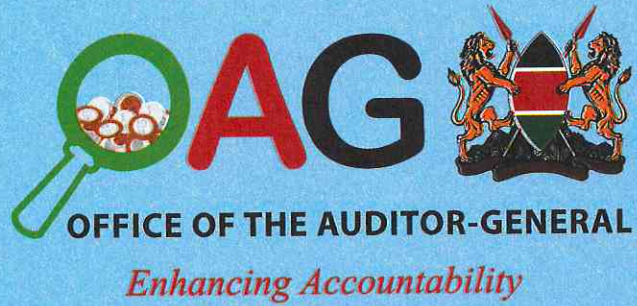
Mr. Jeremiah Nyegenye, CBS
Clerk of the Senate
P.O. Box 41842 - 00100
NAIROBI

Hon. Dr. Hillary Barchok
The Governor
County Government of Bomet
P.O. Box 19 – 20400
BOMET

Hon. Andrew Sigei
C.E.C.M - Finance and Economic Planning
County Government of Bomet
P. O. Box 19 - 20400
BOMET

Ag DC
(1) for tabling
(2) for posting in
the CA website
as per
Audit Act
15/3/24

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

**FOR THE YEAR ENDED
30 JUNE, 2023**



COUNTY GOVERNMENT OF BOMET
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023

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

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

Table of Contents	Page
1. Acronyms and Glossary of Terms.....	iii
2. Key Entity Information And Management	iv
3. Governance Statement.....	ix
4. Foreword by the CECM Finance and Economic Planning	xvi
5. Statement of Performance against County Predetermined Objectives.....	xxiv
1 Administration, Public Service and Special Programs	xxv
2 Agriculture, Livestock, Fisheries and Cooperatives	xxv
3 Education, Vocational Training, youth and sports.....	xxv
4 Economic Planning, Finance and ICT	xxv
5 Gender, Culture and Social Services	xxvi
6 Health Services	xxvi
7 Lands, Housing and Urban Planning	xxvii
8. Roads, Public works and Transport	xxvii
9 Trade, Tourism, Energy, Investment and Industry	xxvii
10 Water, Sanitation, Environment, Natural Resources and Climate Change.....	xxvii
6. Environmental and Sustainability Reporting.....	xliv
7. Statement of Management Responsibilities	xlvii
8. Report of the Auditor General on the Financial Statements for the County Executive of Bomet for the year ended 30 th June 2023	xlix
9. Statement of Receipts and Payments for the year ended 30 th June 2023	1
10. Statement of Assets and Liabilities as at 30 th June 2023.....	2
11. Statement of Cash Flows for the period ended 30 th June 2023	3
12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30 th June 2023	5
12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30 th June 2023	7
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30 th June 2023	9
13. Budget Execution by Programmes and Sub-Programmes for the year ended 30 th June 2023	11
14. Significant Accounting Policies.....	18
15. Notes to the Financial Statements	24
16. Progress On Follow Up On Prior Year Auditor’s Recommendations	36
17. Annexes	58

2. Key Entity Information And Management

a) Background information

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

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

c) Fiduciary Management

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

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

d) Fiduciary Oversight Arrangements and Activities

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

**1. Committee on Finance, ICT and Economic Planning;
Key Fiduciary Activities:**

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

**2. Public Accounts/Investments Committee;
Key Fiduciary Activities:**

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

County Government of Bomet

County Executive

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

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

j) County Attorney

County law office

P.O. Box
19 – 20400
Bomet,

KEY MANAGEMENT

The County Executive team during the quarter consisted of:

H.E. PROF. HILLARY KIPNGENO BARCHOK

GOVERNOR BOMET COUNTY

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

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

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

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



H.E SHADRACK ROTICH

THE DEPUTY GOVERNOR BOMET COUNTY

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

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

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



HON. DR. JOSEPH K. SITONIK



CECM - MEDICAL SERVICES & PUBLIC HEALTH

Dr Sitonik was appointed the CECM, Medical services & Public health on 21st December 2022. He is the incumbent CEC after he was appointed to the office on 28th August 2019.

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

HON. JOSEPHINE CHEPKOECH



CECM - GENDER, CULTURE AND SOCIAL SERVICES

Hon Josephine Chepkoech was appointed CECM, Gender, Culture and Sports and Social Services on 11th November 2022.

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

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

HON. ROSA CHEPNGETICH BETT



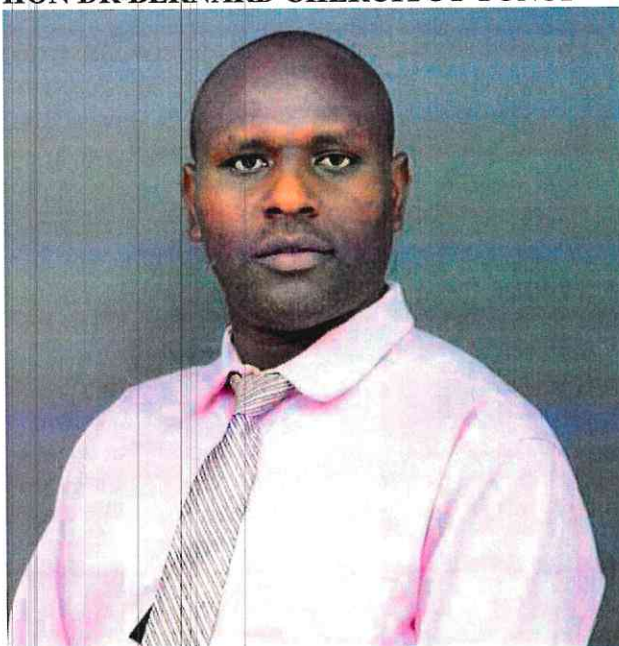
**CECM –AGRICULTURE,
COOPERATIVES AND ENTERPRISE
MANAGEMENT**

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

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

Mrs Rosa holds a bachelor of Education arts degree in Maths and Business studies. She is also a CPAK holder and post graduate diploma in marketing management. She also holds a master's degree in strategic management.

HON DR BERNARD CHERUIYOT TONUUI



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

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

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

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

County Government of Bomet

County Executive

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

4. Foreword by the CECM Finance and Economic Planning

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

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

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

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

Financing of the County Governments

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

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

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

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

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

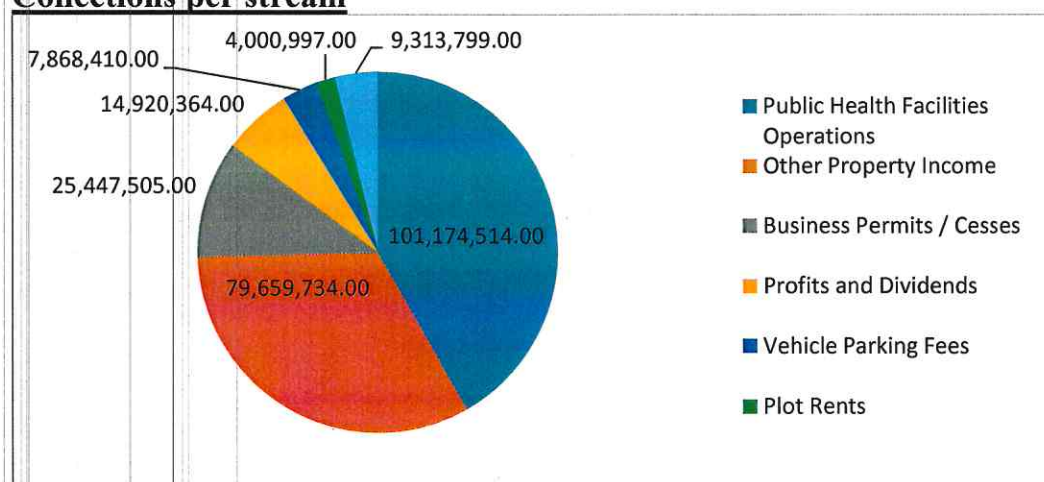
Revenue classification	Revenue budget (KSh)	Actual (KSh)	Realisation (%)
Equitable share	6,691,099,118	6,691,099,118	100%
Other sources (Donors)	760,951,455	211,513,973	28%
Own generated revenues	300,000,000	244,066,652	81%
Bal. B/F	535,287,927	535,533,400	100%
Total	8,287,338,500	7,682,213,143	93%

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

Local Revenue Performance by Stream (Kshs.)

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

Collections per stream



County Government of Bomet

County Executive

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

Pending bills

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

Fixed assets

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

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

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

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

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

County Flagship Projects

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

Key Risk management strategies

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

1. Assume and accept risk

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

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

2. Avoidance of risk

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

3. Controlling risk

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

4. Transference of risk

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

5. Watch and monitor risk

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

5. Statement of Performance against County Predetermined Objectives

Introduction

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

Strategic development objectives

The County's 2018-2022 CIDP has identified a number of key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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

The key development Strategic objectives of the Bomet County's 2018-2022 CIDP are to:

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

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

5 Gender, Culture and Social Services

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

6 Health Services

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

County Government of Bomet

County Executive

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

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

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

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

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

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

DEPARTMENT OF MEDICAL SERVICES AND PUBLIC HEALTH

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

DEPARTMENT OF LANDS, HOUSING AND URBAN PLANNING

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

County Government of Bomet

County Executive

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

DEPARTMENT OF TRADE, INDUSTRY AND TOURISM

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

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

6. Environmental and Sustainability Reporting

Bomet County exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

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

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

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

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

Goal 1: End poverty in all its forms everywhere;

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

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

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

The County intends to achieve these goals by:

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

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

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

4. Market place practices-

The County government make its effort to:

Responsible competition practice: This has been well articulated in the County Vision, where distribution of resource is done based on the number of Wards in the County. During the tendering and awarding process, it is always done in line with Public Procurement and Asset Disposal *Act*, 2015.

Responsible Supply chain and supplier relations: The County maintains good business practices, treats its own suppliers responsibly by honoring contracts and respecting payment practices on time. This is done with no discrimination when it comes to payment

Responsible marketing and advertisement- The County comply with ethical marketing practices. This has been done when new varieties of product are introducing to the market for the resident to subscribe

Product stewardship. County has a mechanism in place to ensures that it safeguard consumer rights and interests. **Public participation platform enables citizens' endorsement** of any product as well as evaluating the taste and preference of the product and thus provide **feedback on the product's relevancy**

Community Engagements-The county government has been bringing on board all stakeholders in policy development, budgeting and implementation through public participation. This has solved governance challenges such as uncoordinated public participation and stakeholder engagement, inequitable distribution of public resources, unfairness in recruitment and promotions and misappropriation of public funds.

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

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

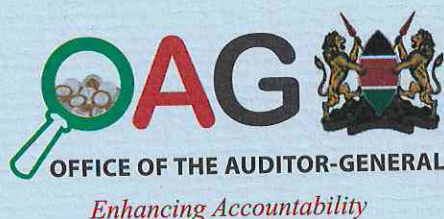
The County Executive's financial statements were approved and signed by the CEC member for finance on 29/09 2023.



County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

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

2. Use of Goods and Services

2.1 Variance in Domestic Travel and Subsistence

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

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

2.2. Unsupported Legal Fees

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

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

2.3. Unsupported Payment of Motor Vehicle Maintenance

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

4.2. Cash Transfers to Non-Reporting Health Facilities

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

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

5. Social Security Benefits

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

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

6. Undisclosed Outstanding Imprests

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

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

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

2. Unsupported Pending Bills

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

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

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

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

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

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

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

1.4 Regularity of Acting Allowances

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

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

1.5 Irregular Payment of Salary in Shared Bank Accounts

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

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

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

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

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

2.2. Irregular Expenditure on Rental Services

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

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

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

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

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

4. Acquisition of Assets

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

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

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

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

4.4 Delayed Construction of Governor's Residence

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,067,247,680 which includes Kshs.228,595,751 in respect of construction of buildings which further includes Kshs.7,420,723 for the completion of the construction of Governors residence. The County Government entered into a contract with a local contractor for the construction of Governors residence at a contract sum of Kshs.78,014,233. The contract period was two and a half (2½) years starting 31 January, 2019, when the contractor took possession of the project site with completion date of 30 June, 2021. The contract period was extended by six (6) months to 30 June, 2022 with the contractor on 14 December, 2022 requesting for another extension of contract period from 30 December, 2022 to 30 June, 2023 but the approval of the second extension was not supported. However, physical verification of the project in August, 2023 revealed that the project was incomplete twenty-six (26) months after the estimated completion date of 30 June, 2021 and the contractor was not on site. Further, roofing timber works valued at Kshs.3,452,264 according to the bills of quantities that was earlier erected and pitched had not been covered by iron sheets, was deteriorating which may be condemned resulting to ineligible increase of the contact cost. As at 30 June, 2023, a total of Kshs.48,530,890 or 62% of the contract sum had been incurred with 51% of the work done.

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

4.5 Unsupported Compulsory Acquisition of Public Land

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

4.8.2 Proposed Completion of Rongena Maternity

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

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

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

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

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

4.10 Irregular Hire of Excavator

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

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

2. Absence from Duty Without Permission

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

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

3. Alteration of Officers Birth Date Without Approval from CHRMAC

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 February, 2024


County Government of Bomet
County Executive

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

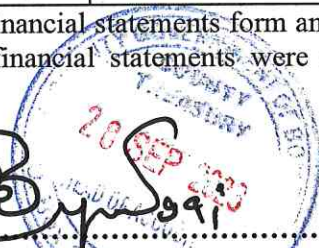

9. Statement of Receipts and Payments for the year ended 30th June 2023

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

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

29/07

28 SEP 2023
CHIEF OFFICER FINANCE

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

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

County Government of Bomet
County Executive

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

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

		2022-2023	2021-22 Restated
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	5,966,951,222	6,155,811,191
Miscellaneous receipts	2	-	368,490,841
Total receipts from operating income		5,966,951,222	6,524,302,032
Payments for operating expenses			
Compensation of employees	3	-2,637,357,657	-3,074,957,402
Use of goods and services	4	-1,271,231,308	-1,225,573,280
Transfers to other government entities	5	- 426,456,095	-1,030,121,131
Other grants and transfers	6	-441,643,724	-503,584,164
Social security benefits	7	-10,420,961	-1,545,038
Finance costs, including loan interest	9	-106,617	-374,128
Other payments	10	-25,780,140	-4,990,000
Total payments for operating expenses		-4,812,996,502	-5,841,145,143
Net receipts/ (payments) from operations		1,153,954,720	683,156,890
Adjusted for:			
Prior year adjustments	14	-382,873,494	101,094,206
Increase/(decrease) in deposits and retentions	15	12,392,865	-69,076,578
Net cash flow from operating activities		783,474,091	715,174,518
Cash flow from investing activities			
Acquisition of assets	8	-1,067,247,680	-1,973,292,815
Net cash flows from investing activities		-1,067,247,680	-1,973,292,815
Cash flow from Financing activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		-283,773,589	-1,258,118,297
Cash and cash equivalents at beginning of the year		446,437,317	1,704,555,613
Cash and cash equivalents at end of the year		162,663,729	446,437,317

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

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

June 2023

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

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

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

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

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

County Government of Bomet
County Executive

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

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

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

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

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

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

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

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

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

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

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

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

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

n) Budget

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

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

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

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

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

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

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

7. Social Security Benefits

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

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

Notes to the Financial Statements (Continued)

9. Finance Costs, including Loan Interest

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

10. Other Payments

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

County Government of Bomet

County Executive

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

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

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

County Government of Bomet

County Executive

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

14. Prior Year Adjustments

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

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

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

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

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

County Government of Bomet

County Executive

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

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

3. Establishment of other County Government Entities

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

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

4. Leasing of Medical Equipment

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

5. Contingent Liabilities

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

(See ANNEX 5 Contingent liabilities)

County Government of Bomet

County Executive

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

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

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

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

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

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

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

County Government of Bomet

County Executive

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

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

County Government of Bomet

County Executive

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

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

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

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

COUNTY GOVERNMENT OF BOMET
 THE TREASURY
 28 SEP 2023
 COUNTY GOVERNMENT OF BOMET
 FINANCE & ECONOMIC PLANNING

County Executive Committee Member – Finance and Economic Planning

Date

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

Annex 2 – Analysis Of Pending Accounts Payable

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

**County Government of Bomet
County Executive**

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

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

**County Government of Bomet
County Executive**

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

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

**County Government of Bomet
County Executive**

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

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

**County Government of Bomet
County Executive**

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

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

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

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

**County Government of Bomet
County Executive**

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

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

**County Government of Bomet
County Executive**

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

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

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

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

**County Government of Bomet
County Executive**

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

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

**County Government of Bomet
County Executive**

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

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

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

Annex 4 – Inter-Entity Transfers

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

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Director of Finance
County Executive

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

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

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

**County Government of Bomet
County Executive**

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

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