

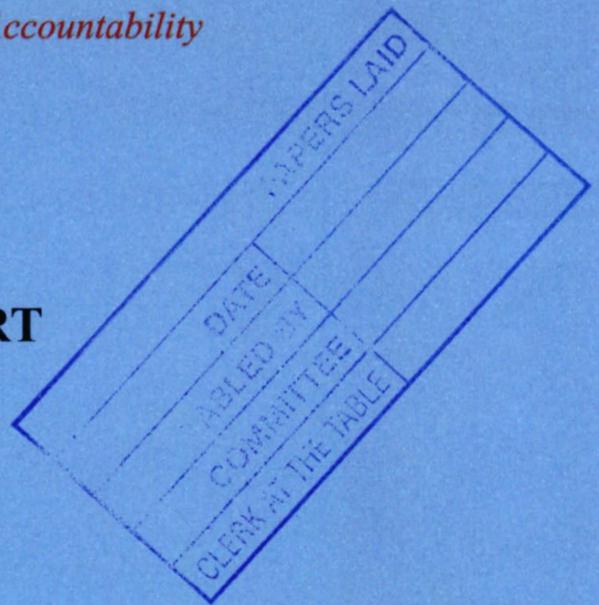
REPUBLIC OF KENYA



Enhancing Accountability



REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

FOR THE ENDED

30 JUNE, 2024

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



COUNTY GOVERNMENT OF BOMET

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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 2024

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

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

a) Background information

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

The County Executive is comprised of the following departments:

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

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b) Key Management team

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

	Name	Designation	Date of holding office
1.	H.E. Prof. Hillary Barchok	Governor	9 th August 2022
2.	Hon .Shadrack Rotich	Deputy Governor	9 th August 2022
3.	Hon. Dr Joseph Kipngetich Kirui	CECM- Administration, public service and special programmes	11 th December2022
4.	Hon. Andrew Sigei	CECM- Finance & Economic Planning and ICT	11 th December2022
5.	Hon. Ngeno Chepkorir Agnes	CECM- Education, Youth and sports and vocationaltraining management	11 th December2022
6.	Hon. Dr. Joseph K. Sitonik	CECM - Medical Services & Public Health	21 st December2022
7.	Hon. Julia Chepchirchir Chepkuto	CECM-Trade, Energy, Tourism and Industry	11 th December2022
8.	Hon Joseph Kipngeno Kirui	CECM- Lands, Housing and Urban Development.	21 st December2022
9.	Hon Eric Kipkoech Ngetich	CECM-Roads, public works and Transport	21 st December2022
10.	Hon. Benard Cheruiyot Tonui	CECM – Water, Sanitation, environment, Naturalresources and climate change	11 th December2022
11.	Hon. Rosa Chepngetich Bett	CECM – Agriculture, Cooperatives and EnterpriseManagement	11 th December 2022
12	Hon Josephine Chepkoech	Gender, culture and social services	11 th November2022.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 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	Mr Felix langat
10.	Accounting Officer- Trade, Energy, Tourism and Industry (Ag)	Mr Paul Mutai Kipkemoi
11.	Accounting Officer (Ag)- Roads, Public works and Transport	CPA Erick Chepkwony
13.	Accounting Officer- Agriculture	Dr Kibet Sitienei
14.	Accounting Officer- Cooperatives and Marketing	CPA Benard Koros
15.	Accounting Officer- Water, Sanitation, Environment And Natural Resources	Mr Solomon Kiprotich Kimetto
17.	Accounting Officer Lands, Housing and Urban Planning	Mr Issa Yarrow Kahin
18.	Accounting Officer – culture, social protection, gender, youth and sports	Ms Pauline Chemutai Korir

d) Fiduciary Oversight Arrangements

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

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

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

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

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

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

e) County Executive Headquarters

P.O. Box 19-20400

County Government Building

Bomet Town

BOMET, KENYA

f) County Executive Contacts

Telephone: (+254) 0202084070

E-mail: info@bomet.go.ke

Website: www.bomet.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks - refer to Note 13A

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

County Government of Bomet

County Executive

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P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

(List details of other County Attorneys if any.)

3. Governance Statement

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

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

The county government has also engaged with the senate Public accounts committee on the reports of the auditor general for the financial years 20-2021 in December 2023 and PIC on the reports of Bursary and revolving funds.

The County Executive

I. Key Management

The County Executive team during the quarter consisted of:

H.E. Prof. Hillary Kipngeno Barchok

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.

GOVERNOR BOMET 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.



THE DEPUTY GOVERNOR BOMET COUNTY

H.E Shadrack Rotich

The Deputy Governor holds a Bachelor of Commerce (B.COM) Degree from Punjab University, INDIA and Master of Business Administration (MBA) from 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 acts as the CECM for Administration and Public service.

Before his appointment he served as Bomet County Assembly Speaker and prior to it as Finance and Administration Manager, Association of County



Hon. Dr Joseph Kipngetich Kirui



CECM-ADMINISTRATION, ICT AND PUBLIC SERVICE

Dr Joseph Kipngetich Kirui was appointed as CECM, Administration, ICT and public service on 11th November 2022 until July 2024.

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

HON. Andrew Kimutai Sigei



CECM –FINANCE, ICT AND ECONOMIC PLANNING

Mr Andrew Kimutai Sigei was appointed as the CECM, Finance and Economic Planning on 11th November 2022 until July 2024.

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

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

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

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- TRADE, INVESTMENT, INDUSTRY & ENERGY

Hon Josephine Chepkoech was appointed CECM, Gender, Culture and Sports and Social Services on 11th November 2022 before moving to the current station in August 2024.

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

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

Hon. Juliah Jepchirchir Chepkuto



CEC- WATER, SANITATION, ENVIRONMENT AND CLIMATE CHANGE.

Hon Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 11th November 2022 before moving to the current department of water, sanitation, environment and climate change. She previously served in the same capacity upon her appointment as CECM on 21st August 2019.

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

Hon. Eric Kipkoech Ngetich



CECM-ROADS, PUBLIC WORKS AND TRANSPORT.

Hon Eric Ngetich was appointed as CECM Roads, Public Works & Transport on 21st December 2022 until July 2024.

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

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

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

He is currently on suspension.

Hon. Rosa Chepngetich Bett

**CECM –AGRICULTURE, COOPERATIVES AND
ENTERPRISE MANAGEMENT/
AG. FINANCE AND ECONOMIC PLANNING**



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. She also acts as the CECM for Finance and Economic Planning from 4th August 2024.

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 Tonui

CECM - GENDER, CULTURE AND SOCIAL SERVICES



Dr. Benard Tonui was appointed CECM, Water Sanitation, Environment and Natural Resources on 11th November 2022 and move to the current department on 4th August 2024.

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 examine

Hon. Joseph kipngeno kirui



CECM-LANDS, HOUSING AND URBAN DEVELOPMENT

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

Hon Kirui previously served as Bomet county chief civic education officer until his appointment.

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

CECM –EDUCATION, VOCATIONAL TRAINING, YOUTH AND SPORTS/ AG ROADS, PUBLIC WORKS AND TRANSPORT

Hon. Ngeno Chepkorir Agnes



Hon Ngeno Chepkorir Agnes was appointed as the CECM on 11th November 2022. She also acts as the CECM for Roads, Public works and Transport from 4th August 2024

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

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

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

County Government of Bomet

County Executive

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- a) The stakeholder's public participation, policies on communication, stakeholder engagement and whistle blowing.

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

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

- b) Safeguards against unethical conduct and corruption.

It is the foundation for all other components of the system of internal control, providing both discipline and structure. The hallmark of an effective general control environment is the commitment by the County Executive and senior management, as evidenced by a number of criteria, including:

- The integrity, ethical values and competence of the organization's people;
- The attention of the County Executive, especially the audit and risk management committees, to whether controls are working properly;
- The manner and timeliness in which the Governor and County Executive Management respond to regulatory and audit recommendations and address deficiencies;
- Direction provided by the County Executive;
- Assignments of organizational authority and responsibility with a view to maintain appropriate segregation of functional responsibilities;
- The manner in which the County hires and develops employees;
- Management's risk assessment, planning and oversight processes;
- Information systems that produce pertinent and timely information in a form that enables employees to carry out their responsibilities;
- Comprehensive, risk-based internal and external audit, compliance and loan review programs; and
- Strong physical and information security programs

- c) Risk management

The County Executive and Management of Bomet County (the "County,") recognizes that the public sector is experiencing significant and rapid change, including increased scrutiny from the public and from non-County oversight public institutions. The County is also subject to County Assembly and Senate oversight, changes in laws and regulations and technological advances. The County Executive and Management further recognize that a comprehensive program is essential to effectively manage the County's risks.

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 2024. 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:

- Automation of all revenue streams
- Strict enforcement of Finance Act
- Capacity building

County Government of Bomet

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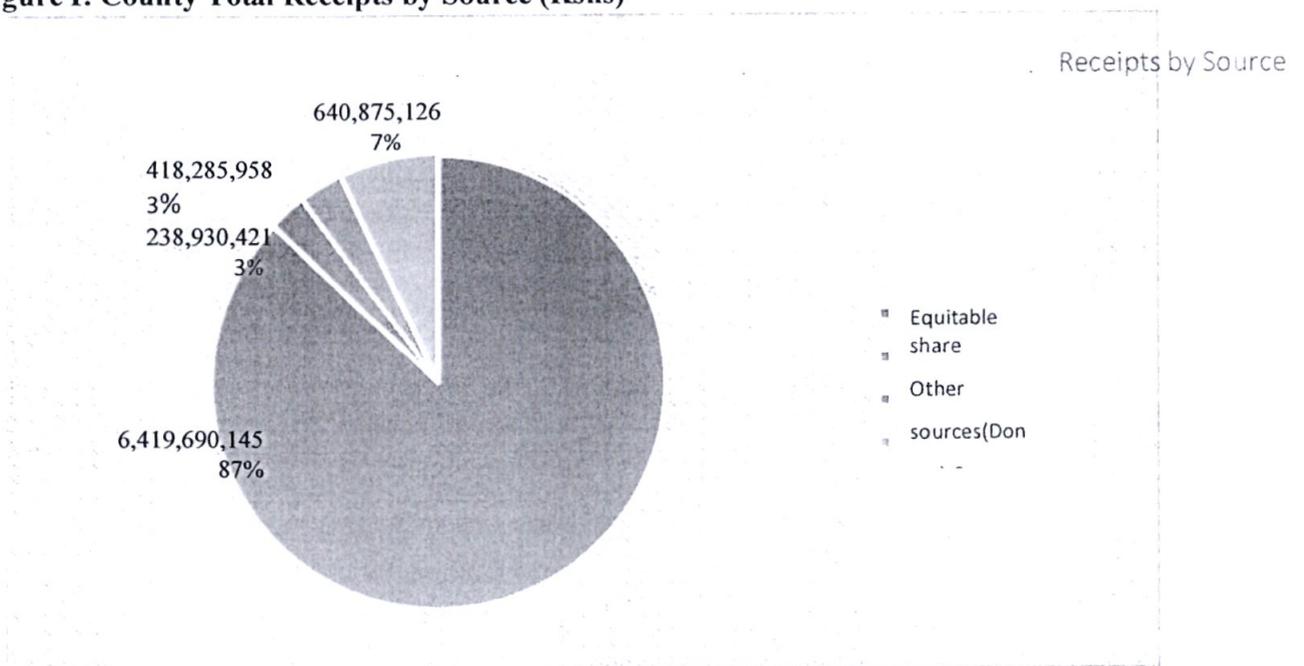
- Timely enactment of Finance Act
- Increasing the tax base.
- Updating of valuation roll

Financial Performance

Revenue

- Total county revenue including exchequer receipts and local revenue collection amounted to Ksh 7,717,781,650 against a target of Ksh 8,521,100,308 representing a performance of 85% per cent with a negative deviation of Ksh 803,318,658 from the planned target. Figure I below demonstrate the total County Receipts by source. As projected during the period under review the County received the highest revenues from exchequer transfers.

Figure I: County Total Receipts by Source (Kshs)



County Government Total Revenues FY 2023/2024 (Kshs.)

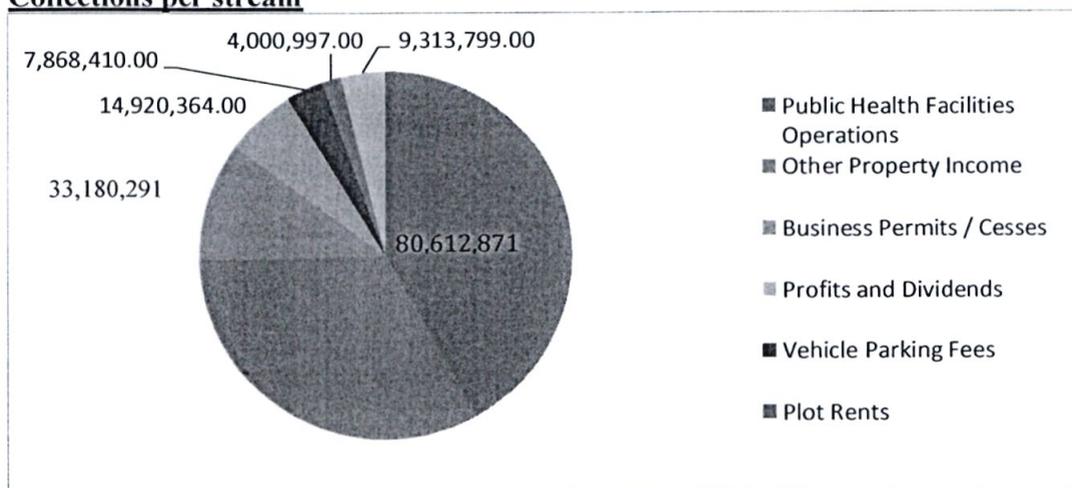
Revenue classification	Revenue budget (KSh)	Actual (KSh)	Realisation (%)
Equitable share	6,977,924,070	6,419,690,145	93%
Other sources (Donors)	570,259,282	418,285,958	73%
Own generated revenues	332,041,830	238,930,421	72%
Bal. B/F	640,875,126	640,875,126	100%
Total	8,521,100,308	7,717,781,650	

In addition to the revenue received for the year, there were unspent balances carried forward from FY 2022/23 amounting to Ksh 640,875,126. The funds available for use in financial year 2023/24 was Ksh 7.9 billion comprising of equitable share, conditional grants, local revenue and unspent balances for financial year 2022/23. The variance between targeted revenue and actual revenue was Ksh 803,181,562 million which is mostly attributed to positive deviation in Conditional grants. Local revenue collections amounted to Kshs. 238,930,421 against a target of Kshs. 332 million in the year under review. This illustrate that there was a deviation of Ksh 93,111,409 million from the projected estimates. The analysis of revenue per stream is further done as follows;

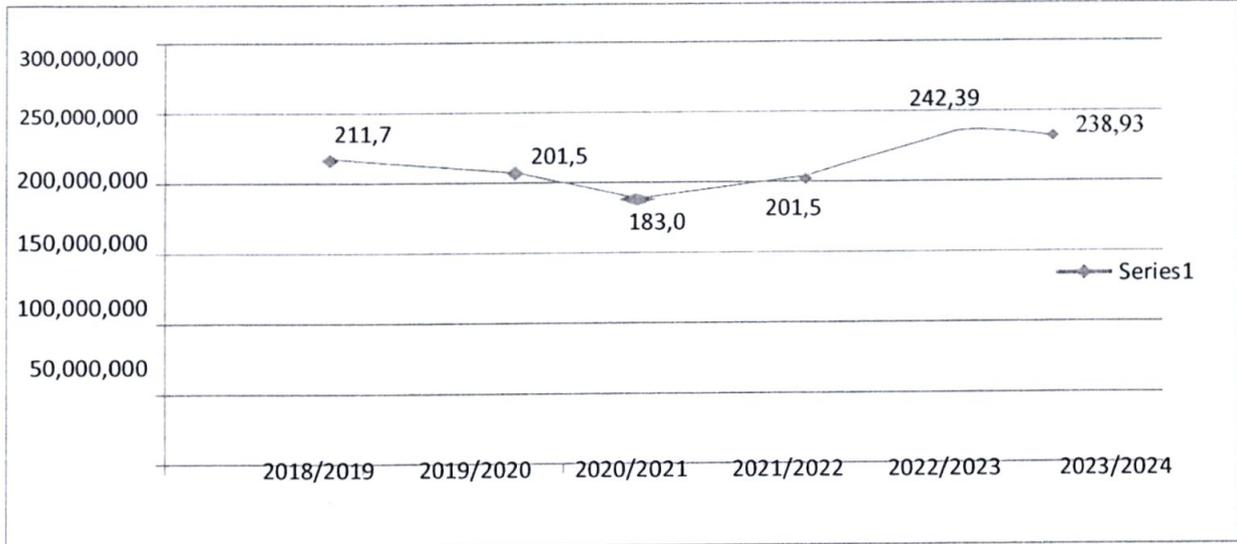
Local Revenue Performance by Stream (Kshs.)

In the financial year 2023/2024, the county Government of Bomet generated a total of Ksh 238,930,421. This collection represents a decrease of 2% compared to Ksh 244,066,652 realized in the financial year 2022/2023. The generated amount is 72% of the target amount set to collect in the financial year 2023/2024. The streams of revenue that registered the highest collections are shown below.

Collections per stream



Trend in revenue collection for the last five years.



The highest revenue collection was registered in the financial year fy 2022/2023, followed by financial year fy 2023/2024.

Expenditure Performances

The total spending in the financial year 2023/24 amounted to Ksh 6,496,467,460 against a target of Ksh 8,521,100,308 indicating a performance of 76%. Recurrent expenditure recorded the highest absorption rate of 99 % against the budget while development expenditure recorded an absorption rate of 78% against the budget for development.

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

Composition of Recurrent Expenses (Kshs)

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

Accounts receivables

Imprest management is a critical area of focus in Bomet County Government. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delays from some staff to account for their imprests on time. Going into FY 2023/2024, we will place more emphasis on complying with the PFM regulations with regards to imprests.

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 and national government devolved ministries. We currently have an asset management policy in place however, we are in the process of reviewing it to comprehensively capture all assets in the line with the new treasury guidelines and procedures. 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

Department	✓ Project Name	Comment
Administration, Public service and Special programmes	✓ Construction and operationalization of Koiwa Rehabilitation center.	One is equipped and operational at Konoin Subcounty. Completed due to adequate reallocation.
	✓ Construction of ward offices	Most of them are at completion and equipping stages.
	✓ Official Governor's Residence	Contract terminated currently in re tendering process for completion.
Education, Vocational Training, Youth and Sports	✓ Milk feeding programme	Continuous Countywide milk distribution to all children at Early Childhood Development and Education.
	✓ Construction of ECD classrooms	Additional 20 ECDE are operational and equipped.
	✓ Capitation Support to Polytechnics. ✓ Bursaries and Support for VTC Trainees.	Continuous.
Health Services	✓ Construction of Dr. Joyce Laboso Memorial Mother and Child Wellness Centre	This is a co-funded project between Bomet County and the World Bank through Kenya Devolution Support Programme (KDSP). The proposed facility is expected to mitigate the challenges of acute shortage of space at Longisa County Referral Hospital maternity ward.
Agriculture, Livestock, Fisheries and Cooperatives	✓ Chebunyo Dairy Milk Processing Plant. ✓ Lelaitich Sweet Potato Plant.	This is jointly funded by the County Government of Bomet and World Vision. Operational

County Government of Bomet

County Executive

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	<ul style="list-style-type: none"> ✓ Ndarawetta Irish Potato Processing Plant. 	Completed and awaiting installation of equipment.
Water, Sanitation, Environment, Natural Resources and Climate Change	<ul style="list-style-type: none"> ✓ Chebang'ang water project ✓ Desilting of additional 19 water pans ✓ Itare water Supply ✓ Spring Protection of 4 more springs ✓ Connection of waterlines to additional 1050 households ✓ Connected 20 more households to sewer line. ✓ Planting of more than 134,000 trees 	All these projects are ongoing
Roads Transport and Public works	<ul style="list-style-type: none"> ✓ Roads upgrading and construction 	Constructed and maintained more than 146KMs of roads.
	<ul style="list-style-type: none"> ✓ Acquisition of roads construction machinery 	Operational
	<ul style="list-style-type: none"> ✓ Construction of 1 motorized bridge 	Chepchirik bridge at Ndarawetta Ward
	<ul style="list-style-type: none"> ✓ Construction of two footbridges 	Zero 2 Pedestrian Bridge at Ndarawetta and Kiswahili Pedestrian Bridge. Complete and Operational
	<ul style="list-style-type: none"> ✓ Construction equipping of maintenance workshop 	Equipped and Operational
	<ul style="list-style-type: none"> ✓ Acquisition of fleet management system. 	Operational
Trade, Energy, Tourism, Industry and Investment	<ul style="list-style-type: none"> ✓ Installation of floodlights 	Completed Installation of 23 floodlights across the towns
	<ul style="list-style-type: none"> ✓ Construction of Fresh Produce Market 	Completed 2 markets at Longisa and Ndanai.
	<ul style="list-style-type: none"> ✓ Construction of boda boda shade. 	9 bodaboda sheds completed due to adequate resource allocation
Lands, Housing, Urban Development and Municipalities	<ul style="list-style-type: none"> ✓ Purchase of 50 acres of land for ICT Hub at Mulot – Kipereres Ward 	Ongoing project and it involves Identification, tendering, surveying, valuation, contract agreement, titling. Payment is at 64%.
	<ul style="list-style-type: none"> ✓ Purchase of 12 acres of land for Stadium at Kyogong – Nyongores Ward 	Ongoing project. Its Actual Cumulative cost is Ksh.37,800,000 against the contract sum of Ksh.75,600,000

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	✓ Outsourcing of Garbage collection services in Bomet and Sotik Municipalities and the three upgraded Towns of Ndanai, Mogogosiek, Mulot	Ongoing
	✓ Resolution of the land dispute between County Government and Correctional Service (G. K. Prison)	Complete.
Finance, Economic Planning and ICT	✓ Revenue Automation	In the FY 2023-24 the Department automated 77% of revenue streams and the process is still ongoing.

Value for money and achievement

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

Implementation Challenges

Risks to Revenue Collection and Budget Implementation Disasters:

Cash flow Fluctuations and Unpredictability:

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

Inflation Rates:

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

Key Risk management strategies

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

1. Assume and accept risk

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

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

2. Avoidance of risk

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

3. Controlling risk

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

4. Transference of risk

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

5. Watch and monitor risk

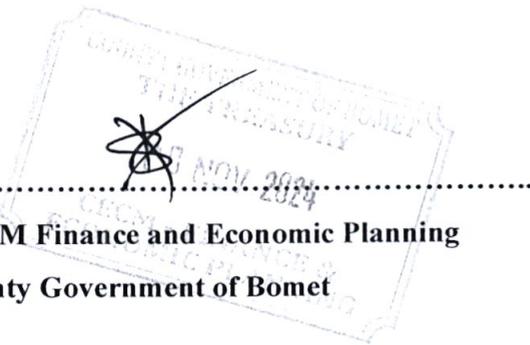
Monitoring projects for risks and consequences involves watching for and identifying any changes that can affect the impact of the risk. Production teams might use this strategy as part of a standard project review plan. Cost, scheduling and performance or productivity are all aspects of a project that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

Conclusion

FY 2023/2024 was a good year in general. The Governor's zeal and determination to ensure Bomet County Government continues on a trajectory into prosperity was felt in the last half of the financial year after structures were put in place. We have identified gaps and areas to improve on in the subsequent years.

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

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



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CECM Finance and Economic Planning
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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 Government of Bomet CIDP 2023- 2027 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 Vision 2030, SDGs, The Fourth Medium Term Plan (MTP IV), The Constitution of Kenya 2010, and The Bottom-Up Economic Transformative Agenda (BETA)

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

The Bomet County Integrated Development Plan (CIDP) 2023-2027 is guided by the following broad strategic objectives:

Improve Productivity in Agriculture and Overall Food and Nutrition Security

- Enhance agricultural productivity to ensure food security and improve nutritional standards.
- Promote sustainable agricultural practices and improve access to markets for farmers.

Promote Shared Economic Growth and Job Creation

- Focus on inclusive economic growth that creates job opportunities, particularly for the youth and marginalized groups.
- Develop and support micro, small, and medium enterprises (MSMEs).

Enhance Good Governance and Active Citizenry

- Strengthen governance structures to ensure transparency, accountability, and public participation.
- Encourage civic education and public participation in governance processes.

Enhance Basic Infrastructure for Effective Service Delivery

- Develop and maintain infrastructure such as roads, bridges, and public buildings to improve service delivery.
- Invest in infrastructure projects that support economic growth and enhance connectivity.

Promote Climate Action, Environmental Protection, and Sustainable Use of Natural Resources

- Implement measures to combat climate change and protect the environment.
- Promote sustainable management of natural resources to ensure long-term environmental sustainability.

Improve Financial Sustainability and Resilience

- Strengthen the county's financial management systems to enhance revenue generation and resource utilization.
- Build resilience in county finances to withstand economic shocks and ensure sustainable development.

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Provide Accessible, Affordable, and Quality Health Care Services

- Expand and improve health care infrastructure and services to ensure access to quality health care for all residents.
- Promote preventive health care measures and enhance the county’s capacity to manage health emergencies.

Scale Up Institutional Development, Transformation, and Innovation

- Invest in institutional capacity building to enhance the efficiency and effectiveness of county operations.
- Foster innovation and embrace new technologies to improve service delivery and governance.

Promote Access to Quality and Affordable Housing

- Develop affordable housing projects to address the housing needs of the county’s growing population.
- Implement policies that promote equitable access to housing.

Enhance the Use of Information and Communications Technology (ICT) and Other Innovations

- Leverage ICT to improve service delivery, governance, and access to information.

Encourage the adoption of innovative solutions in various sectors to drive development

Below we present the progress made in attaining the objectives of the 2023-2027 CIDP for Bomet County.

<i>S/No</i>	<i>Strategic Objective as per CIDP (present the objectives on a high and strategic level)</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made up since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
1	Enhance agricultural productivity to ensure food security and improve nutritional standards.	Climate smart agriculture promoted among farmers	15,000 farmers adopting to CSA against a target of 6,650.	Overperformance due to Support from partners, partner programmes/ projects.
		Farmers provided with quality inputs (Linkages, e-subsidy, crop insurance, trainings, programs/projects support)	14,500 against a target of 7,500 farmers accessing quality inputs (Fertilizers, seed and agro-chemicals)	Overperformance due to Expansion of fertilizer distribution outlets (last mile)

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		Farmers supported in crop pest and disease management	20,500 against a target of 12,000 farmers supported in crop pest and disease management	Overperformance due to Support from partners, partner programmes/ projects and additional extension staff recruited
		Households trained on Nutrition	21,500 against a target of 25,200 households trained on nutrition	Overperformance in the last FY (12,500 against the target of 10,000) due to Support from partners, partner programmes/ projects
		Farmers trained on post-harvest management	27000 against 25,200 farmers trained on post-harvest management	Overperformance due to Support from partners, partner programmes/ projects
2	Promote sustainable agricultural practices and improve access to markets for farmers.	Farmers capacity built on good agricultural practices and standards	11,500 against a target of 12,000 farmers capacity built on good agricultural practices and standards.	Overperformance due to Support from partners, partner programmes/ projects and additional extension staff recruited
		Production expanded to horticulture (avocado, bananas, passion fruits,	1450 hectares of land under Avocado-BS 687 Ha	Overperformance due to Aggressive promotion of the crop and easy access

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		French beans) cash/industrial (coffee, pyrethrum, macadamia) and food crops such as beans		to planting materials and produce market
			50,000 against a target of 79,815 hectares of land under beans-BS 25,570 Ha	Underperformance but has since improved due to support from partners, partner programmes/ projects especially high iron and zinc bean varieties Support from
			8,000 against 12,762 hectares of land under Irish potato-BS 3505 Ha	Underperformance but has since improved due to Support from partners, partner programmes/ projects
			160 against 315 hectares of land under macadamia- BS 95 Ha	Underperformance but has since improved due to Good produce prices
			1025 against 315 hectares of land under pyrethrum- BS 125 Ha	Overperformance due to Good produce prices and Support from partners, partner programmes/ projects

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		Farmers trained and supported with farm inputs	25,600 farmers trained and supported with farm inputs	Overperformance due to Support from partners, partner programmes/ projects. (ASDSP)
3	Develop and support micro, small, and medium enterprises (MSMEs).	Improved market/ business infrastructure and environment	3 against a target of 13 Fresh produce market sheds constructed	Underperformance due to Inadequate Resources
			92 against a target of 100 <i>boda boda</i> shades constructed	Underperformance due to Constraint of resource allocation
4	Focus on inclusive economic growth that creates job opportunities, particularly for the youth and marginalized groups.	Empowered and enhanced talent among youths.	100 against a target of 150 youth groups trained and empowered	Underperformance due to budgetary constraints.
			1 against a target of 2 athletics training camps constructed	Underperformance due to resource constraint
5	Develop and maintain infrastructure such as roads, bridges, and public buildings to improve service delivery.	Improved connectivity in the county	640.5KMs against a target of 1260 kilometres of rural roads constructed and maintained.	Underperformance due to Excessive Rains that prevented construction of roads
			606.2 against a target of 360 kilometres of New access roads constructed and maintained.	Overperformance due to availability of county machinery used in construction
		Improved County infrastructure	6 bridges against the target of 6 bridges constructed.	Target Achieved.

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			6 against a target of 12 footbridges constructed	Underperformance due to budget constraints.
		Improved vehicle maintenance and fleet management	10 against a target of 34 heavy equipment purchased.	Underperformance due to budget constraints.
6	Invest in infrastructure projects that support economic growth and enhance connectivity.	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	22,950 against a target of 3000 households accessing piped water	Over performance.
		Improved access to sanitation services	221 against a target of 600 households connected to sewer lines	Underperformance. The exercise is ongoing
		Improved access to water for irrigation purpose	120 hectares under irrigation	Underperformance due to budgetary constraints.
7	Implement measures to combat climate change and protect the environment.	Improved environmental management and conservation	534,000 against 1.2million trees planted.	Underperformance. The recent support by partners will boost the number.
			60 against a target of 90 litter bins installed	Underperformance. Town centres were mainly targeted and this will be rolled out to other centres.
			Reached out to 30 groups against the target of 200000 participants through climate change	Underperformance. This will improve in the coming years due to Complementary

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			investment actives in 25 wards	fund from FLLoCA and KfW
		Increased proportion of population/household with access to modern energy sources	3 against 10 Renewable energy options technologies uptake (Solar, biogas and improved cooking stoves)	Underperformance. More sensitization is ongoing.
8	Promote sustainable management of natural resources to ensure long-term environmental sustainability.	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	80 against a target of 90 springs protected. 12 against a target of 15 boreholes drilled	Underperformance due to budgetary constraints.
		Increased tourist activities	2 against a target of 5 tourism niche products developed	
9	Strengthen the county's financial management systems to enhance revenue generation and resource utilization.	Increased own source revenues.	77% against a target of 100% revenue streams automated	Underperformance. Ongoing Process.
			2 against a target of 6 Revenue Bills formulated; Finance Bill and Revenue administration Bill formulated	Underperformance Some Bills are before the County Assembly awaiting Approval
			42 against 60 Revenue streams identified	Underperformance due to Heavy rainfall in the last FY that affected some revenue streams (quarries,

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				hire of tractors and cess produce barriers
10	Expand and improve health care infrastructure and services to ensure access to quality health care for all residents.	Improved Access to Healthcare Services	21 against a target of 20 Laboratory Equipment purchased	Overperformance. Equipment supplied through partner support
			5 against a target of 21 Dispensaries Constructed	Underperformance due to budgetary constraints.
			1 against 3 theatres Operational	
			3 against 5 Sub County Hospitals Upgraded and accredited	
11	Promote preventive health care measures and enhance the county's capacity to manage health emergencies.	Reduced prevalence of malnutrition and DRNCDs	70% against a target of 100% Proportion of women provided with Long Lasting Insecticide Treated Nets (LLITN)	Underperformance due to budgetary constraints.
			1002 against a target of 724 Proportion of children and adults with BMI > 30	Overperformance and towards achievement of the target

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		Enhanced Reproductive Health Services	1780 against a target of 88,135 pregnant women attending ANC 8+ contacts	Underperformance current performance to be double in the next financial year
			44,154 against a target of 63,190 children aged 12-23 Months fully immunized	Underperformance but has since improved due to Immunization coverage scale up programme
		Reduced Disease Burden	80,842 against a target of 92,400 children (6-59 months) receiving Vitamin A Supplementation	Underperformance. New model being piloted
			90% of pregnant women receiving IFAS Supplementation	Overperformance There were no stock outs and partner support
			1383 against a target of 3500 schools implementing school meals guidelines and feeding programme for ECD children, primary and secondary schools.	Underperformance due to budgetary constraints.
12	Develop affordable housing projects to address the housing needs of the county's growing population.	Improved access to housing	220 against a target of 300 Affordable houses constructed	Underperformance. The project is ongoing.

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13	Invest in institutional capacity building to enhance the efficiency and effectiveness of county operations.	Improved service delivery	Medical Cover in place for all the staffs	
			Performance appraisal for all the 3,713 staffs.	
			All the Cos and 307 new recruited staff trained	
14	Leverage ICT to improve service delivery, governance, and access to information. Encourage the adoption of innovative solutions in various sectors to drive development	Improved access to ICT services and internet connectivity	4 against a target of 14 ICT hubs/centres and/or are equipped and operational	Underperformance due to budget constraints.
			180 against a target of 250 staffs trained on appropriate skillsets to bridge the gaps of required ICT workforce.	Underperformance due to inadequate budget
			21 against a target of 25 offices with functional Local Area Network and Internet connectivity	Underperformance due to inadequate budget

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024- {Bome County.}

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

1. PUBLIC WORKS ROADS AND TRANSPORT

Objective	Outcome	Indicator	Performance
To upgrade the road network to gravel status and increase connectivity in the county	Improved connectivity in the county	No. of kilometres constructed and maintained.	In FY 2023/24 we upgraded 90.5km of rural roads and 56.2KM of new access roads. The following roads were upgraded 1.Kap Joshua – Makiram Road (0.5KM) 2.Sotik Nobby Shed Road(1.2KM) 3.Arap Mwei – Cooler Road(2KM) 4.Kaplong Bakery-Cheptagum Road(2.5KM) 5.Soymet Center roads(0.8KM) 6.Kondamet-Banda Road-(0.5KM) 7.Chumo-pembez road(0.5KM) 8.Nyatembe-Tilanik-Fashion Church Road(1.5KM) 9. Karap chebose-sukuma road(1.8KM) 10. Kalamashaka-Kipsimbol Road (2.8KM) 11.Kimaldamet-mosonik centre road (1.5KM) 12. Kaplelei shopping centre-oinop tindinyek road (1.5KM) 13.umoja road (0.9KM) 14.Kaptibin road (0.4KM) 15. Siroin – Kibanjalal – Kipsonoi River road (1KM)

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Objective	Outcome	Indicator	Performance
			16. Togomin primary road (1.3KM)
			17. Mocheiket road (3KM)
			18. Barrier – Kap Kaura - Koruma Bridge Road (2.8KM)
			19. Kona - Chebusit - Kirinyeet - Kapboss - Tunde - Saddam Rd - Kapsolomon Road-(0.7KM)
			20. Kap Peter - Kaptelwa Via Kipsigis - Kapkisorop - Kaboisio Primary (1.1KM)
			21. Routine Maintenance Of Kipsigis – Kolonge Bridge – Chepchabas Barrier (1.5KM)
			22. JC Road - Kabiangek junction Road (3.1KM)
			23. Mosombobet – Nyamarenda – Happy Church (3.1KM)
			24. Routine Maintenance of Kapsiratet Junction to Kapchetinet Road (1.5KM)
			25. KT 23 – Kapsinendet – Arap Soi (1.7KM)
			26. Kipisorwet-Seanin Road (2.5KM)
			27. Arap Leitich - Changchego Road & Chemaner Town Roads (1.2KM)
			28. Bustait – Chepkirib Primary – (1.5KM).
			29. Aonet - Arap Soi (Kipsoen Shopping Center) - Kipsoen River Road (1.6KM)
			30. Arap Leitich - Changchego Road & Chemaner Town Roads (1.2KM)
			31. Mogoma - Karap Barchok Road (1.5KM)
			32. Stegro - Matarmat Road (1.2KM)
			33. Ndubai – Kokones Road (1.2KM)
			34. Arap Mwei- Kinyose(1.7KM)
			35. Bariit- Kesioli Road (1KM)
			36. Njerian- Artet Road (1.4KM)
			37. Kapkoros- Maset Road (1.7KM)
			38. Mengichik- Ilyot Road (1.8KM).
			39. Jirani – Lugumek Road (2.5KM)
			40. AGC Kipkegei – Kapmesmes Road (1.2KM)

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Objective	Outcome	Indicator	Performance
			41. KapJack – Cheurit Road (1.7KM) 42. AGC Kipkegei – Kapsigirio Dip – Kipmwokiot Road (1.3KM) 43. Karap Water – Arap Towet Road (2.3KM). 44. Kabarak – Chemaita Road-(2.1KM). 45. Cheptigit- Kimaya Road-(2.1KM). 46. Chemsal- Chemisigut Road-(2.1KM)
To improve county infrastructure	Improved County infrastructure	No. of bridges constructed	In FY 2023/24 we constructed 1 bridge and 2 footbridges. <ul style="list-style-type: none"> • Chepchirik Box Culvert in Kimulot/Chepchabas
		No. of footbridge constructed	<ul style="list-style-type: none"> • Rehabilitation of Zero Two Foot Bridge in Ndarawetta-Singorwet Border • Kiswahili Footbridge in silibwet township ward
To ensure efficient utilization of the county vehicles and minimize maintenance costs	Improved vehicle maintenance and fleet management	No. of operational fleet management systems. Percentage of completed service bay.	In FY 2023/24 we operationalize one management system that is installed in 38 vehicles and machineries., and at 70% completion of the service bay.
		No. of equipment purchased.	Purchased roads construction plant machinery (5 excavators, 5 motor graders, 1 roller)

2. ADMINISTRATION, PUBLIC SERVICE AND SPECIAL PROGRAMMES

Objective	Outcome	Indicator	Performance
To improve service delivery	Improved service delivery	Number of administrative offices established	In FY 2023/24 we; <ul style="list-style-type: none"> • Established 2 administrative offices.

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		Medical cover in place	Placed 3,713 staffs into the Medical Cover
To increase public awareness and engagement in decision making	To increase public awareness and engagement in decision making	Number of Civic education and public participation meetings conducted	In FY 2023/24 we conducted 123 civic education and 40 public participations.
To reduce incidences of drugs and substance abuse	Reduced incidence of drugs and substance abuse	Number of operations, surveillance and campaigns conducted	In the FY 2023/24 We conducted 925 operation and surveillance and conducted 20 campaigns against drug and substance abuse.
To ensure efficient and effective service delivery	Coordinated service delivery	No of officers trained	In the FY 2023/24 the board conducted training for 12 staffs on the promotional courses.

3. AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES

Objective	Outcome	Indicator	Performance
To increase crop productivity	Increased crop productivity	Proportion of farmers adopting Climate Smart Agriculture.	In the F/Y 2023-24; 8,000 Farmers against a target of 5,500 adopted to Climate Smart Agriculture through the support of partners.
		No of farmers provided with Agricultural mechanization services	8,000 farmers were provided with mechanization services.

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		No. of farmers accessing quality inputs.	10,000 farmers accessed quality inputs mainly boosted by the expansion of fertilizer outlets.
		Number of farmers supported in crop pest and disease management.	12,000 farmers were supported in crops and pests disease management.
		No of hectares of land under Avocado Banana, coffee, beans, sweet potatoes and passion Fruit established	Farmer support with and linkage to Certified seedlings led to achievement of the target 3273.4 Ha of land under Banana, Coffee, Beans, Potatoes and passion fruits
To reduce post-harvest losses	Reduced post-harvest losses	Number of farmers adopting post-harvest management technologies	The number of farmers adopting post-harvest technology surpassed the target of 2000 to attain 2500 due to support from partners.
To increase livestock production	Increased livestock production	Proportion of farmers provided with subsidies	Increased from the target of 10% to 15% due adequate budgetary allocation.
		No of Seed bulking units established	Completed the establishment of 5 bulking units.
		No. of Hay store, poultry and dairy goat units	Completed 3 hay stores,75 poultry and dairy goat units with support from ASDSP.
To reduce prevalence of animal diseases	Reduced prevalence of animal diseases	Number of animals vaccinated against various diseases	More than 73,528 animal Vaccinations were undertaken across the county.

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		No of cattle dips built/renovated	12 cattle dips 8were renovated.
		No of cattle dips supported with acaricides	More than 78 dips were supported with acaricides.
To increase fish production and consumption	Increased fish production and consumption	<ul style="list-style-type: none"> • No of fish hatcheries established • No of farmers capacity built on fish production 	In the FY 2023/24 we established one fish hatchery and more than 500 fish farmers were capacity built on fish production.
To enhance working conditions and management of institutions and mechanisms	Enhanced service delivery and efficient management/coordination	No. of public participation, sensitizations and awareness created.	In the FY 2023/24 we achieved 83 out of the initial target of 5 public sensitizations enhanced through utilizing AGMs for sensitization and awareness creation.
		No. of policies and strategies formulated.	Developed Cooperative policy and cooperative bill forwarded to county assembly for approval.
		No. of Cooperative audited and inspected	Increased the number of Audited Cooperatives to 68 against the target of 50 Cooperatives.
To promote and support cooperatives and	Enhanced service delivery and sound management	No. of cooling and Storage facilities established	Established one cooling and storage facility. ✓ Saruchat milk cooler

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management mechanisms		No. of Value Addition Cottage Industries established	Supported completion of 3 cottage Industries against the target of 2 across the County. Namely; <ul style="list-style-type: none"> ✓ Ndarawetta Irish Potato plant. ✓ Chebunyo Dairy processing plant. ✓ Lelaitich sweet potato processing plant
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4. ECONOMIC PLANNING, FINANCE AND ICT

Objective	Outcome	Indicator	Performance
To improve policy formulation, planning and implementation	Improved policy formulation, planning and implementation	No. of ADPs Developed No of PBBs developed No. of CFSPs developed	Developed ADP, PBB, CFSP and CFSP for FY 2023/2024.
		No of C-APRs prepared M&E policy	Compiled quarterly Progress Reports and the County Annual Progress Report for FY 2023/24.
To increase own source revenues	Increased own source revenues	Number of revenue streams automate	Automated 77% of revenue streams
		No of new revenue streams	Added 10 new revenue streams.
To improve financial Management	Improved financial Management	Number of formulated and operationalized financial, audit and procurement policies and Acts	Procurement, stores and inventory policy completed and Risk management policy at draft stage

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To improve access to ICT services and internet connectivity	Improved access to ICT services and internet connectivity	Number of offices with functional Local Area Network and Internet connectivity	Installed structured LAN cabling & extension of guy wire radio mast at Kapletundo, Kipsonoi and Sigor Ward offices.
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5. EDUCATION, VOCATIONAL TRAINING, YOUTH AND SPORTS

Objective	Outcome	Indicator	Performance
Enhance access, retention, and transition	Efficient service delivery	The number of students supported with partial bursaries	In FY 2023-24 The department Supported 10,695 students with partial bursaries.
		Number of full scholarship beneficiaries	Supported 1274 students on full scholarship.
Provide Quality Education and increased access to ECDE services	Efficient service delivery	No. of new ECD centres constructed	Constructed 10 new ECD centres.
		Number of ECDE Centre furnished	Furnished 45 ECDE centres.
		No. of ECD centres supported with teaching and learning materials	Provided 1221 ECDE centres with teaching and learning materials
		Number of ECDE pupils receiving milk	Enhanced Nutrition for ECDE Learners through provision of milk to 53,025 learners through the ECDE milk programme.
Provide Quality skilled training and increased access to VTC services	Increased Enrolment and skilled labour	Number of Trainees benefiting from capitation	Provided capitation funds to 5,283 trainees.

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To empower and enhance talents among the youths	Empowered and enhanced talent among youths.	Number of athletics training camps constructed.	Constructed an athletic camp at Tegat.
		Number of sports activities organized/tournaments escalated from sub-location to county level	Organized 130 sporting activities right from the sub-location to county level to enhance sporting activities.
		Number of youth/youth groups trained and empowered.	The department successfully held the inaugural youth conference. 75 youths were trained on Digital opportunities, Job market linkages and entrepreneurship skills.

6. GENDER, CULTURE AND SOCIAL SERVICES

Objective	Outcome	Indicator	Performance
To Carry out effective gender mainstreaming and impart relevant skills to men and women	Self-reliance among women and men	No of women and men trained	3000 participants were trained against the target of 600 and this was achieved through the support of development partners and social welfare officers in each ward
		Number of GBV centres established	One GBV holding ground established at Bomet Town- Bomet Police station

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To improve welfare of children and vulnerable groups	Improved livelihoods amongst children and disadvantage group	Number of PWDs Mapped and digitized.	10,000 PWDS mapped and digitized. This was achieved through the support of development partners
		No. of PWDs issued with assistive devices	Supported 302 PWDs with assistive devices against a target of 1000
		Number of PWDs supported with tools of trade	Supported 25 PWDs with tools of trade.
To promote, preserve cultural heritage & enhance access to information	Enhanced cultural diversity and access to information.	Number of community libraries established	Renovated and rebranded Silibwet Community Library.
		Number of cultural centres and Museums established	Renovated Mugeni Cultural Centre

7. HEALTH SERVICES

Objective	Outcome	Indicator	Performance
To improve access to quality health care	Improved access to Health Care Services.	No of Policies/ Bills developed	Developed 4 Policies; (FIF, CHS, Referral & Ambulances policy, Health Service bill, Nutrition Bill)
		No of Medical officers and specialists recruited	Recruited 2 Medical specialists.
		No of vehicles functional and in good condition	18 Health department utility and ambulance vehicles serviced and maintained
		No of Surgical Equipment procured	Procured 1 Dental Chair for LCRH

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To improve quality of healthcare services	Improved Quality of Health Care Services.	No. of scheduled support supervisions visits conducted by CHMT, SCHMTs, HMTs	Conducted 156 support supervisions.
		No of facility Nursing and midwifery services mentorship conducted	Increased the mentorship to 156 from the initial target of 151.
		No of special Clinic outreaches conducted	Improved Access to specialized care clinics
		Number of Joint health facilities inspections conducted	Conducted 162 Joint health facility inspection for Public, Mission, FBO and private against the target of 300.
		No of health facilities with adequate essential medicines	Commodity security enhanced
To reduce high disease burden and malnutrition rates	Reduced Disease Burden	Number of children (6-59 months) receiving Vitamin A Supplementation	New model being piloted has resulted in Vitamin A supplementation of 80,842 children.
		Number of pregnant women receiving IFAS Supplementation	Increased number of women receiving IFAS Supplementation to 90%
	Reduced prevalence of Malnutrition and DRNCDs	Number of Community Units implementing BFCI	Established 143 community units implementing BFCI
		Number of lactation stations established in facilities and offices	Established 2 lactating station with the support of Partner.
		Number of Baby friendly Breastfeeding spaces established in informal setups	Established 1 baby friendly breastfeeding space.

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		No of people screened and counselled for early detection and control management	Scaled-up Prevention, control, and management of Diet Related Non-Communicable Diseases (DRNCDs)
		Operational Multi Sectoral integration of nutrition to (Agriculture, WASH, Education, Gender, Social Protection)	Strengthened Nutrition integration in Agriculture, WASH, Education, Gender, Social Protection
		Number of CHPs and natural leaders trained on CLTS	Enhanced training for 240 CHPs on Hygiene and sanitation practices
		Proportion of women provided with Long Lasting Insecticide Treated Nets (LLITN)	Enhanced the provision of Long-Lasting Insecticide Treated Nets (LLITN) to pregnant women.
		Percentage of TB patients completing treatment	Reduced TB transmission by 68%
		Number of CHPs receiving stipend	Recruited 1929 CHPs
To enhance access to reproductive health services	Enhanced Reproductive Health Services	Number of pregnant women attending ANC 8+ contact	Maternal, newborn and child health services scaled up.
		Number of children 12-23 Months fully immunized	Immunization coverage scaled up, which has led to 21,460 children immunized against a target of 20,125
		Number of outreaches conducted to primary schools to administer HPV vaccine to girls Aged 10-14 yrs. Old.	Enhanced Coverage of HPV vaccination for girls aged 10-14 years from 19% to 70%

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To improve accessibility to health care services.	Improved Access to Health Care Services.	No. of Dispensaries Constructed	Constructed 5 new dispensaries.
		No of dispensaries Equipped	Equipped 1 dispensary
		No. of Sub County Hospitals Upgraded and accredited	2 Sub County Hospitals renovated, Equipped and upgraded to meet accreditation Standards <ul style="list-style-type: none"> ✓ Ndanai Sub County Hospital ✓ Kapkoros Sub-County Hospital

8. LANDS, HOUSING AND URBAN DEVELOPMENT AND MUNICIPALITY

Objective	Outcome	Indicator	Performance
To ensure effective administration and management of public land	Improved administration and Management of Public land	County Public Land Management policy developed	County Public Land Management policy at Draft Stage
		No of public land records digitized	Digitized records of 200 parcels of Public Land enhanced by the Development of Land Information Management System
		No of lands acquired	Increased land bank through acquisition of 8 parcels (150 acres) against a target of 25 parcels.
		No of Public lands surveyed and beacons	Surveyed and beacons 25 parcels of public land.
To improve land use planning and management	Improved land use planning and management	No of Development Plans applications approved	Enhanced Development Control through the Development and Approval of 90 Plans
		Land Subdivision policy developed	Land Subdivision policy at Draft Stage

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		No of Part Development Plans prepared and approved	Prepared and Approved 5 Part Development Plans against the target of 3 which include Sotik Industrial Park, Sotik and Bomet Affordable housing.
To build and improve urban infrastructure and utilities	Improved urban infrastructure and utilities	No. of KM of roads constructed/ maintained	Opened up 3KM of access roads in urban areas
		No of stakeholders meeting held on proper solid waste disposal	Held 5 stakeholder meeting on Awareness on disposal of solid waste
		No of public toilets constructed and operational	Constructed 3 public toilets at the following towns; <ul style="list-style-type: none"> ✓ Kamureito ✓ Kaptengecha ✓ Chebirbelek
		No of Cemeteries developed	Fenced Bomet Cemetery
To improve housing development	Improved access to housing	No of Affordable houses constructed No of Houses and offices renovated	Constructed 220 against a target of 300 under the Affordable Housing Programme. Renovated 1 house.
To improve service provision and management	Improved service provision and management	No of Development Plans applications approved	Developed and approved 20 development plans under Municipality

9. TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT

Objective	Outcome	Indicator	Performance
To promote the growth, development and promotion of trade	Vibrant MSMEs	No. of <i>boda boda</i> shades constructed	Improved market/ business infrastructure and environment through construction of additional 9 bodaboda sheds at Kapkwen, Nyambungo, Chebunge, Chemeng'wa, Boito, Ngariet Junction, Kwandap Cherotich (Sigor), Chepngaina and Kap Fundi Area (Chepchabas)
		No of Fresh produce market sheds constructed	Constructed 2 more fresh produce market sheds at Longisa and Ndanai towns.
		No of instruments and weights verified	Enhanced Compliance to fair trade and consumer protection through verification of 9,142 weights and instruments.
To increase access to affordable, reliable and modern energy sources	Increased proportion of population/house hold with access to modern energy sources	No. of floodlights installed	Installed 26 more floodlights and this has led to improved business environment
		No. solar floodlights installed	Installed 7 solar floodlights against a target of 10.
		Renewable energy options uptake	Enhanced the adoption to clean energy by households that is; Solar, biogas and improved cooking stoves
To develop and promote tourism activities	Increased tourist activities	No. of sites developed	Developed one additional tourism niche product
		Policy developed	Developed one Tourism Policy.

10. WATER, SANITATION, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

Objective	Outcome	Indicator	Performance
To increase access to clean, safe and reliable water for domestic and commercial use	Increased supply of clean, safe and reliable water for domestic, commercial and industrial use	No of households accessing piped water	Increased the number of Households Accessing piped water to 1,050 against a target of 1000.
		No of springs protected	Increased the number of spring protection to 4 through partnership programme.
		No of water pans desilted	Enhanced Water Harvesting and Storage through desilting of 19 water pans.
To improve access to sanitation services	Improved access to sanitation services	No of households connected to sewer lines	Increased the number of house hold connected to sewer lines by 20 households against the target of 200.
To improve environmental management and conservation	Improved environmental management and conservation	No. of public participation held	Enhanced Environmental and Climate Change Education and awareness through training 25 participants in partnership with WRUAs
		No of climate change investment active in 25 wards	Trained 30 groups against 200,000 participants in Climate Change Mitigation adaptation and resilience strategies through Complementary fund from FLLoCA and KfW

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		No. of litter bins installed	Enhanced Solid waste management through installation of 20 litter bins against a target of 30. Kapkwen market, Bomet Town, Sotik township and Mogogosiek benefited.
		Number of trees planted	134,000 trees against a target of 800,000 trees planted with support from partners to enhance Forestry Management
		No. of gabions constructed	Constructed 1 gabion to enhance soil and water conservation

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile

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

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

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

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

Goal 1: End poverty in all its forms everywhere;

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

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

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

The County intends to achieve these goals by:

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

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

2. Environmental performance

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

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

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

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

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

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

3. Employee welfare

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

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

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

4. Market place practices-

The County government make its effort to:

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

Responsible Supply chain and supplier relations: The County maintains good business practices, treats its own suppliers responsibly by honoring contracts and respecting payment practices on time. This is done with no discrimination when it comes to payment Responsible marketing and advertisement- The County comply with ethical marketing practices. This has been done when new varieties of product are introducing to the market for the resident to subscribe

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

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

7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

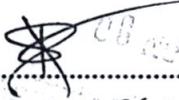
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the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on _____ 2024.

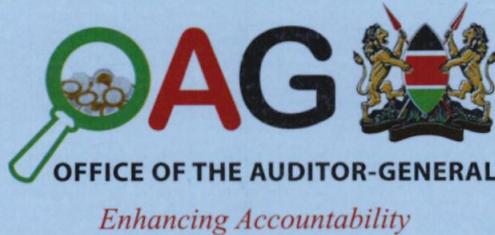
Signature..........

Name.....**ROSA CHERGETICH BETT**.....

County Executive Committee Member – Finance and Economic Planning

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bomet set out on pages 1 to 56, which comprise the statement of financial assets and liabilities as

at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Bomet as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Voided Transactions

The statement of receipts and payments reflects total payments amounting to Kshs.6,496,467,460. Review of records revealed that eight hundred and forty-five (845) transactions in IFMIS amounting to Kshs.1,276,353,752 were voided. However, supporting documents including voided payment vouchers, requests to void payments, the National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided for audit review.

Further, the voided payments were not disclosed as pending accounts payable.

In the circumstances, the propriety of voided payments amounting to Kshs.1,276,353,752 could not be confirmed.

2. Inaccuracy of Acquisition of Strategic Stocks and Commodities

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.1,273,845,260. The amount includes acquisition of strategic stocks and commodities totalling Kshs.32,000,000 as disclosed in Note 8 to the financial statements. Review of records revealed that the acquisition of strategic stocks and commodities relates to supply of milk to Early Childhood Development and Education (ECDE) Centers in the County paid for in advance. However, the amount differs with actual payments made to the supplier totalling Kshs.45,811,570 resulting in an unreconciled variance of Kshs.13,811,570.

In the circumstances, the accuracy and completeness of acquisition of strategic stocks and commodities totalling Kshs.32,000,000 could not be confirmed.

3. Inaccuracy of Pending Accounts Payable

Other Important Disclosures in Note 1 to the financial statements reflects pending accounts payable totaling Kshs.1,021,785,351 as further disclosed in Annexure 2 to the financial statements. The amount includes pending accounts payable totalling Kshs.123,910,721 which were not supported by payment vouchers and contract documents. The balance also includes an amount of Ksh.2,000,000 owed to Council of

Governors in respect to operational expenses which ought to have been incurred by the National Government.

Further, review of legal files revealed that the court awarded a total of Kshs.24,081,551 in favor of the plaintiffs in respect of three (3) court cases which has not been paid. However, the amount was not disclosed as pending accounts payable.

In the circumstances, the accuracy and completeness of the pending accounts payable totalling Kshs.1,021,785,351 could not be determined.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipt budget and actual on comparable basis amounting to Kshs.8,521,100,308 and Kshs.6,508,445,326, respectively, resulting to an underfunding of Kshs.2,012,654,982 or 24% of budget. Further, the County Executive budgeted to spend an amount of Kshs.8,521,100,308 but spent Kshs.6,496,467,460 resulting to under expenditure of Kshs.2,024,632,848 or 24% of budget.

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

2. Pending Bills

Other important disclosures in Note 1 to the financial statements reflects pending accounts payable totalling Kshs.1,021,785,351 as further disclosed in Annexure 2 to the financial statements. The amount includes pending bills amounting to Kshs.226,671,943 relating to 2022/2023 and earlier years which should have been paid as a first charge in the financial year 2023/2024. However, the amount had not been paid and was still outstanding as at 30 June, 2024 contrary to Regulation 41(2) of the Public Finance management (County Governments), 2015 which requires debt service payments to be a first charge on the County Revenue Fund and that the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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. Except for the matter described in the

Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit reports of the previous year, fifteen (15) issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to resolve the issues.

Other Information

Management is responsible for the other information set out on page v to lix which comprise of Key Entity Information and Management, Governance Statement, forward by the County Executive Committee Member (CECM) Finance and Economic Planning, Statement of Performance against County Executive Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Routine Maintenance of Roads

1.1 Routine Maintenance of Magiger-Kakelei-Cheramgoi Road

The contract for the construction of 1.9KM Magiger-Kipkelei-Cheramgoi Road was awarded for a contract sum of Kshs.3,238,865. However, review of records revealed that

the contract was signed on 28 November, 2023, four (4) days after notification of award to the contractor on 24 November, 2023. This was contrary to Section 135 (3) of the Public Procurement and Asset Disposal Act, 2015 that states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Further, the Project was not included in the County Integration Development Plan (CIDP) and Annual Development Plan (ADP) for the financial year 2023/2024.

In addition, Request for Quotation (RFQ) method of procurement was used to identify the contractors. However, the quotations from the contractors were not provided for audit review.

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

1.2 Construction of Kiswahili-Njerian Bridge Connecting Silibwet Township and Merigi Ward

The contract for the construction of Kiswahili-Njerian Bridge connecting Silibwet Township and Merigi ward was awarded for a contract sum of Kshs.4,972,664. However, the contract was signed on 9 January, 2024 approximately four (4) days after the notification of the award dated 5 January, 2024 contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Further, the Project was not included in the County Integration Development Plan (CIDP) and Annual Development Plan (ADP) for the financial year 2023/2024. Physical verification of the project on 17 September, 2024, approximately two (2) months after the contract period lapsed on 9 July, 2024 revealed that the Project was incomplete with rock fill approaches from both sides of the river not completed, standard gabion boxes not compacted as per the specifications and the mesh to the sides of vertical protection cage members of the bridge had not been done. The contractor was not on site.

In addition, Request for Quotation (RFQ) method of procurement was used to identify the contractors. However, the quotations from the suppliers were not provided. The tender opening minutes, tender evaluation minutes, substantial inspection and acceptance minutes show that three (3) officers opened and evaluated the tenders, inspected and certified the works thereby demonstrating lack of segregation of duties in the procurement.

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

1.2 Construction Works -Nyatembe-Tilanik Road

Records available showed that the construction works of Nyatembe-Tilanik Fashion Road was entered into a contract sum of Kshs.2,950,512. However, the Project was not included in the Annual Development Plan for 2023/2024 financial year. Physical inspection of the Project carried out on 19 September, 2024 revealed that only five

hundred meters (500m) of the entire works of 1.9 Km had been done and the contractor was not on site. No evidence was provided to show that Management had intention to impose penalty at thirty percent (30%) of the contract price for breach of contract in line with clause 6 of the contract agreement.

Further, Request for Quotation (RFQ) method of procurement was used. However, the quotations from the bidders, quotation opening minutes, evaluation minutes, professional opinion, notification of award and the contract were not provided for audit review.

In the circumstances, the residents of Bomet County may not get the intended benefits from the use of Nyatembe-Tilanik Road.

1.3 Routine Maintenance of Mochieket Road

Records available shows that the maintenance and construction of 2.6Km Mocheiket Road was entered into at a contract sum of Kshs.4,855,253. The contract was signed on 1 December, 2023, twelve (12) days after the notification of award on 19 November, 2023. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Further, the contract had been fully paid. However, physical verification revealed that drainage works had not been done leading to development of gullies as a result of erosion during past rain seasons.

In the circumstances, Management was in breach of the law and the public may not get value for money from the expenditure of Kshs.4,855,253 on the project.

2. Rehabilitation of Zero Two Steel Foot Bridge at Ndaraweta

The contract for the rehabilitation of zero two steel footbridge at Ndaraweta-Singorwet Bridge was awarded for contract sum of Kshs.3,826,260. However, records available revealed that the bidder was notified of the award on 24 November, 2023 while the contract was signed on 28 November, 2023 approximately four (4) days after the notification of the award contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that the contract is within the tender validity period. The Project was also not included in the County Integration Development Plan (CIDP) and Annual Development Plan (ADP) for the financial year 2023/2024.

Further, the interim certificate dated 4 January, 2024 indicates that works certified for payment amounted to Kshs.3,760,562.57 which differs with the completed works totalling Kshs.3,826,260 reflected in work completion certificate resulting to unexplained variance of Kshs.65,697.

In addition, tender opening minutes, tender evaluation minutes, substantial inspection and acceptance minutes show that three (3) officers opened and evaluated the tenders, inspected and certified the works. Consequently, there were no segregation of duties in the procurement.

In the circumstances, Management was in breach of the law and the public may not get value for money from the Project.

3. Chebunyo Dairy Milk Processing Plant

Records available revealed that the County Executive entered into partnership agreement with World Vision Kenya on 10 April, 2019 for the establishment of Chebunyo Dairy Milk Processing Plant Cooperative Society for an amount of Kshs.85,540,048. The contract for construction of a milking processing plant and supply of a number of milk processing equipment at Chebunyo was entered at a contract sum of Kshs.13,467,752 for a contract period of six (6) months and was signed 4 June, 2019.

Another six (6) weeks contract was signed for the supply, installation, training and commissioning of milk processing plant at a contract sum of Kshs.43,520,000 that was to be paid by Chebunyo Dairy Cooperative Society through support by World Vision Kenya. However, milk processing equipment procured for Kshs.45,870,000 was delivered on 16 July, 2020 but had not been installed and the contractor was not on site. No explanation was provided for delayed installation of the equipment.

In the circumstances, value for money was not achieved from the Project.

4. Acquisition of Land

4.1 Irregular Acquisition of Land

Records available revealed that the County Executive purchased thirteen (13) parcels of land at a cost of Kshs.198,282,000 during the year under review. The amount of purchase price paid during the year totalled Kshs.122,778,000. However, the balance of Kshs.75,504,000 in respect of deceased vendors was paid to third parties without evidence of letters of administration of the estates of the deceased being provided for audit review.

Further, title deeds for the pieces of land purchased had not been obtained and the County Executive had not taken possession of the land.

4.2 Avoidable Expenditure on Acquisition of Land

Review of records revealed that a land seller filed legal proceedings against the County Executive for failure to pay the outstanding purchase price amounting to Kshs.575,000 being price for the purchase of three (3) parcels of land. The contract for the purchase of land was signed on 22 October, 2014. The suit charges were later dropped and the matter settled out of court and the parties made an agreement that the plaintiff be paid the unpaid amount and interest totalling Kshs.1,295,000 as penalty for the late payment on 24 January, 2024. The costs of the case totalling Kshs.253,480 were also to be paid by the County Executive. Had the purchase price been paid within the contract period of ninety (90) days, the penalties, interest and costs of the case totalling Kshs.1,548,480 would have been avoided.

In the circumstances, value for money was not achieved from the purchase of land.

5. Lelaitich Sweet Potatoes Co-operative Processing Plant

Records maintained at Department of Agriculture, Livestock and Cooperatives and Lelaitich Community through Lelaitich Cooperative Society indicate that it was agreed to expand and equip a sweet potato processing plant from initial cottage industry to a modern bakery plant. The Project was jointly funded by the County Government of Bomet and World Vision Kenya for Kshs.13,050,000 and Kshs.5,861,174.46, respectively. The Project was handed over on 28 September, 2021. However, physical verification of the plant on 17 September, 2024, revealed that the machines donated by World Vision Kenya had not been put to use.

In the circumstances, value for money was not achieved from the Project.

6. Proposed Completion of Fresh Produce Pack House at Youth Farmers Trading Centre

The contract for the construction and completion of fresh produce pack house at Youth Farmers Trading Center at a cost of Kshs.13,982,798 for a period of six (6) months was awarded on 12 June, 2019 vide Local Service Order (L.S.O) No. 007381. Review of records revealed that the contractor was paid Kshs.4,041,086 on 30 March, 2020 and Kshs.3,184,384 on 25 June, 2020 all totalling Kshs.7,225,470. However, physical inspection carried out on 24 September, 2024 revealed that electricity installation and connectivity, fencing, plumbing works and plastering of walls and tiling of the floor had not been completed and the Project had been abandoned as the contractor was not on site.

In addition, the pack house was constructed on 1.8 acre parcel of land that was purchased. However, the title deed for the land was not provided for audit review.

In the circumstances, value for money was not achieved from the project.

7. Delayed Completion of Health Facilities

7.1 Delayed Completion of Dr. Laboso Memorial, Mother and Child Wellness Centre

The Management entered into a contract on 27 April, 2022 for the construction of Dr. Laboso Memorial Mother and Child Wellness Centre at a contract sum of Kshs.296,937,205 for a period was eighteen (18) months. Records available indicated that the contractor had been paid an amount of Kshs.286,847,449 or ninety-seven (97%) of the contract sum. The contract period expired and was extended for six (6) months up to 30 April, 2024. However, physical verification of the Project on 16 September, 2024 revealed that electricity connection, fittings, septic tank, cabro laying and levelling, painting, roof sealing, partitioning of wards, run-way and complete fencing with chain link had not been done.

Further, the contractor has not sought a further extension of the contract but was still on site without a valid contract. In addition, the Project stands on three (3) parcels of land out of which two (2) parcels do not have title deeds, nine (9) years after acquisition.

7.2 Stalled Project - Completion of Sigor Theatre

Review of records revealed that the construction of Sigor Sub-county Hospital theatre at a contact price of Kshs.3,996,940 was to commence on 20 August, 2019 and was to be

completed on 20 November, 2019. However, physical verification of the Project on 17 September, 2024 revealed that the Project stalled at slab level and the contractor abandoned the site after being paid an amount Kshs.2,243,910 of the contract price. Five (5) years have elapsed after the date of completion of 20 November, 2019 and no effort has made to ensure completion of the Project.

In the circumstances, value for money was not achieved from the Project.

8. Irregular Water Works

8.1 Irregular Contracts on Construction of Water Works and Water Pans

Review of records revealed that contractors for seven (7) water works and four (4) desilting of water pans were paid a total of Kshs.15,555,845 and Kshs.13,338,030, respectively. However, the respective contract agreements were signed before lapse of fourteen (14) days from the date of notification of awards contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

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

8.2 Irregular Award of Contracts for Provision Pipeline Works

Review of records revealed that five (5) local contractors were paid a total of Kshs.20,094,800 for provision of pipeline works. However, the respective contracts were signed before fourteen (14) days elapsed after notification. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Further, one contract was signed by both parties before notification of award and one (1) contractor submitted request for quotation document on 9 October, 2023 four (4) days after the closing date on 4 October, 2023.

In addition, the members of the opening and evaluation committees were not appointed by the Accounting Officers.

8.3 Irregular Contract Variation

Review of records revealed that the contract for the construction of Mogombet T-Works to Asaik Storage Tank pipeline was awarded to a local contractor at a contract sum of Kshs.11,908,040 for a contract period of six (6) months with effect from 23 March, 2021 to September, 2021. The contractor was paid an amount of Kshs.5,250,000 in the year under review. However, physical verification done in the Month of September, 2024 revealed that the Project was not complete, three (3) years after the scheduled completion date. No effort seemed to be made to ensure completion of the Project.

Further, HDPE pipes had been laid for one (1) Kilometer length distance instead of GI pipes costing Kshs.4,692,000 in the bills of quantities. However, the variation was not approved. In addition, back filling in some parts of HDPE pipes were not completed.

In the circumstances, the value for money may not have been achieved from the project.

9. Irregular Legal Expenses

9.1 Civil Case No. 1 of 2019 in the High Court of Bomet

The County Executive was sued for wrongfully termination of contract for the provision of consultancy services to develop Bomet County Spatial Plan for the year 2017-2026 at a contract sum of Kshs.34,459,907. A legal firm was contracted to represent the County at a cost of Kshs.4,500,000 which was paid in full. However, legal services were directly procured and no explanation was provided for use of direct procurement method.

Further, the procurement was not approved by the Accounting Officer, the prices were not negotiated and was not reported to the Public Procurement Regulatory Authority.

In addition, the court ruled in favor of the consultant and the County Executive was ordered to pay the plaintiff a total of Kshs.12,446,040. However, the amount has not been paid to date. This outstanding amount continues to attract interest which is avoidable if the court award had been paid. Fee notes detailing the services rendered were also not provided for audit review.

9.2 ELRC Case No. E019 OF 2023 in Kericho

A former Managing Director sued Bomet Water and Sanitation Company and the County Executive on 16 October, 2023 for unlawful termination of employment. The court ruled in favor of the claimant and the County Executive was ordered to pay a total of Kshs.8,789,580 with interest of 14% from 16 October, 2023 which has not been paid to date in addition to paying the costs of the suit. The interest has since accrued to Kshs.1,025,451. This resulted to avoidable expenditure totalling Kshs.9,815,031.

9.3 Nakuru Court of Appeal Taxation No.20 of 2018

A law firm filed a taxation suit against the County Executive demanding taxation payment according to the Advocates Remuneration Order, 2014. The court ruled that the law firm should be paid an amount of Kshs.2,754,450 as advocate's bill of cost, taxation fee amounting to Kshs.137,723 and 14% interest effective 7 October, 2020. As at the time of audit in September, 2024, the accrued interest due to the non-payment of the dues had accumulated to Kshs.1,619,616. Had the taxation amount been paid, expenditure totalling Kshs.4,374,066 would have been avoided.

9.4 Long Outstanding Legal Cases

Review of records revealed that the County Executive has a total of thirty-four (34) long outstanding cases which includes two (2) cases on non-payment of legal fees totalling Kshs.82,000,000 which have been outstanding for over eight (8) years awaiting ruling. The delays have resulted in escalating expenses.

In addition, private advocates were contracted to represent the County Government in ten (10) cases despite having a County Attorney with legal officers.

In the circumstances, Management was in breach of the law and value for money was not achieved.

10. Supply and Delivery of Heavy Road Maintenance Machinery

10.1 Irregular Procurement of Crawler Excavators, Motor Graders and Drum Roller

Review of records revealed that a company was contracted to supply and deliver five (5) crawler excavators, five (5) motor graders and one (1) drum roller with pad foot at a contract sum of Kshs.244,425,410. The equipment was delivered and payments totalling Kshs.241,425,410 made to the supplier. However, the machinery had no registration number plates on them and ownership documents for the machinery were, therefore, not provided for audit review.

Further, the procurement of the equipment was not in the Annual Development Plan (ADP). In addition, the bids from the bidders were not provided for audit review.

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

10.2 Irregular Procurement of Tippers and Prime Mover

A contract of Kshs.61,300,000 was awarded to a Company for supply and delivery of prime mover and 5 large tippers (dump truck) out of which an amount of Kshs.22,550,000 was paid in the year under review. Review of records revealed that the equipment were acquired and delivered in the 2022/2023 financial year. However, the purchase of the heavy machinery was not included in the annual development plan for the financial year 2022/2023 when the acquisition was done.

Further, the County Executive specified the brand name of the equipment to be procured as Tata Tipper LPK 2516 contrary to the provisions of the third schedule of the Public Procurement and Asset Disposal Regulations, 2020 which required that description of the goods being procured should be comprehensive but not go to the level of specifications.

In addition, bids for all the bidders were not provided for audit review.

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

10.3 Irregular Purchase of Farm Implements

Review of documents revealed that an expenditure of Kshs.1,110,000 was incurred on supply and delivery of farm implements using request for quotation method. The Local Purchase Order (LPO) was issued on 6 March, 2023 and the implements were delivered on 7 June, 2023, three (3) months after issuing LPO. This was contrary to Regulation 52(1) of Public Finance Management (County Governments) Regulations, 2015 which states that a local purchase order or local service order shall be valid for a period of thirty (30) days from the date of issue.

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

10.4 Irregular Expenditure on Purchase of Heavy Equipment

Expenditure totalling Kshs.305,725,410 was incurred on the supply and delivery of heavy equipment against a budget of Kshs.250,000,000 resulting in an unexplained and unauthorized expenditure of Kshs.55,725,410. This was contrary to Regulation 43(2) of

the Public Finance Management (County Governments) Regulations, 2015 states that County Government entities shall execute their approved budget based on the annual appropriation legislation and the approved annual cash flow plan with the exception of unforeseen and unavoidable spending dealt with through the County Emergency Fund or supplementary estimates.

In the circumstances, Management was in breach of the law and ownership of the equipment could not be confirmed.

11. Abandoned Construction of Governor's Residence

As reported in the previous year, 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 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. On 14 December, 2022 the Contractor requested for another extension of contract period from 30 December, 2022 to 30 June, 2023 but the approval of the second extension was not approved. Audit verification of the Project in September 2023 revealed that the contractor abandoned the construction works and the Project has remained incomplete for a cumulative thirty-nine (39) months after the estimated completion date of 30 June, 2021. Further, as reported in the previous year, roofing timber works erected and pitched valued at Kshs.3,452,264 but not covered by iron sheets have deteriorated and are likely to be condemned resulting in increased contract cost. As at 30 June, 2024, a total of Kshs.48,530,890 or 62% of the contract sum had been paid to the contractor with 51% of the work done.

In the circumstances, value for money may not be achieved.

12. Construction of Kapletundo Ward Office

Records show that on 29 June, 2021 the County Executive engaged a Company to construct Kapletundo ward office in Bomet Central through contract No. CGB/ADM/003/2020/2021 at a contract sum of Kshs.10,700,000. The contract period was eight (8) months with a completion date of 29 February, 2022 after which approvals were granted for extension which lasted up to February, 2024. Records show that the works were certified as complete and the contractor paid the total amount of Kshs.10,700,000 equivalent to the contract sum. However, physical verification done in the Month of September, 2024 revealed that placement of water tank and painting of the walls and ceiling had not been done as per the bills of quantities.

In addition, the walls had developed major cracks and it was not clear how payment certificates were issued prematurely despite the remaining works being undone.

In the circumstances, value for money may not be achieved from the Project.

13. Irregular Personnel Emoluments

13.1 Payment of Salaries in Shared Bank Accounts

During the year under review, the County Executive's Monthly payrolls revealed that twelve (12) officers earning a Monthly gross salary of Kshs.8,642,719 were paid salary in shared bank accounts. This was contrary to Section C.I (2) of the Human Resource

Policies and Procedures Manual for the Public Service, 2016 which states that all officers will be paid salary on a monthly basis in Kenya currency through their respective bank accounts.

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

13.2 Unexplained Movement in Job Groups

Review of payroll records revealed that during the year under review, five (5) employees of the County Executive moved from one job group to the next within twelve (12) Months. No evidence was provided to show that Management advertised for promotions and that the officers were invited for interview and duly promoted to the current job groups.

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

13.3 Irregular Payment of Special House Allowance

Review of the Integrated Payroll and Personnel Database (IPPD) indicated that during the year under review eight hundred and seventy (870) officers were paid special house allowances amounting to Kshs.33,548,493 in addition to the house allowance entitled to them which was not recommended by the Salaries and Remuneration Commission. This was contrary to Section 11 (f) of the Salaries and Remuneration Commission Act, 2011 which states that the Commission shall make recommendations on matters relating to the salary and remuneration of a particular state or public officer.

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

13.4 Non-Compliance with Fiscal Responsibility on Wage Bill

Review of records provided for audit revealed the County Executive spent an amount of Kshs.3,239,817,670 on wages and benefits which is fifty percent (50%) of the total receipts of Kshs.6,476,822,750. This was contrary to Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government's expenditure on wages and benefits for its public officers shall not exceed thirty five percent (35%) of the County Government's total revenue.

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

13.5 Non-Compliance with Law on Mandatory Retirement

Review of the Integrated Payroll and Personnel Database (IPPD) revealed that forty (40) officers who had attained the mandatory retirement age of sixty (60) years were still in service. This was contrary to Regulation 70(1)(a) of the Public Service Commission Regulations, 2020 which states that the mandatory retirement age in the public sector shall be sixty (60) years. The officers were paid emoluments totalling Kshs.32,108,137 during the year under review.

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

14. Employees Earning Less than a Third of Basic Salary

Review of payrolls revealed that two hundred and thirty-six (236) employees were receiving net salaries that were less than one third (1/3) of their respective basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which states that the

total amount of all deductions which may be made by an employer from the wages of the employee at any one given time shall not exceed two thirds of such wages.

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

15. Irregular Development Budget

The statement of comparison of budget and actual amounts reflects total final receipts and expenditure budget of Kshs.8,521,100,308. The amount includes total final Development Expenditure budget amounting to Kshs.2,386,787,130 or approximately 28% of the total budget. This was contrary to Section 107(2) (b) of Public Finance Management Act, 2012 which states that, over the medium term a minimum of thirty percent of the County Government budget shall be allocated to the development expenditure.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000 and ISSAI 3000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Supply of Medical Drugs by Kenya Medical Supplies Authority (KEMSA)

Review of records revealed that drugs amounting to Kshs.103,179,459 were procured from Kenya Medical Supplies Authority (KEMSA). However, the user requisitions and local purchase orders issued for procurement of drugs did not indicate the specific drugs required and the cost.

Further, inspection and acceptance reports for the drugs delivered and received, stores ledgers, Counter Receipt Vouchers (S13) and Counter Receipt and Issue Vouchers (S11) were not provided.

In addition, the drugs were received at the health facilities by a Pharmacists who receives and issues the drugs leading to a lack of segregation of duties. Lack of segregation of duties increases the risk of errors and mismanagement.

There was also no clear trail to confirm the dispensing of drugs by patients. The process from receiving drugs in the facility to their transfer to the pharmacy and eventual issuance to patients was not documented, impairing the ability to verify proper use and allocation.

The existence of effective internal control on stocks could not be confirmed and stock loss is likely to occur due to failure to carry out quarterly stock takes.

2. Internal Control Weakness

Review of the Internal Audit Function revealed that the Department has no approved Internal Audit and Audit Committee charters and evidence of risk management reports undertaken during the financial year under review were not provided.

Further, the Department has eleven (11) staff members, out of the approved establishment of thirty (30) members of staff.

In addition, during the year under review, the department operated without its own approved budget posing a risk of lack of independence in internal audit operations and activities.

In the circumstances, the internal control system of the County is weak.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

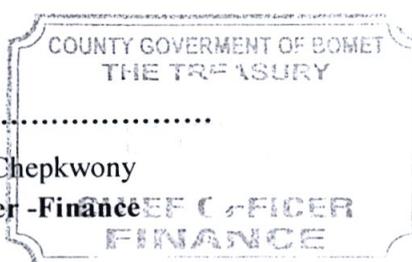
20 December, 2024

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	6,476,822,750	5,966,951,222
Miscellaneous receipts	2	-	-
Total receipts		6,476,822,750	5,966,951,222
Payments			
Compensation of employees	3	3,239,817,670	2,637,357,657
Use of goods and services	4	886,849,927	1,271,231,308
Transfers to other government entities	5	467,076,919	426,456,095
Other grants and transfers	6	599,565,775	441,643,724
Social security benefits	7	28,506,909	10,420,961
Acquisition of assets	8	1,273,845,260	1,067,247,680
Finance costs, including loan interest	9	-	106,617
Other payments	10	805,000	25,780,140
Total payments		6,496,467,460	5,880,244,181
Surplus/deficit*		-19,644,710	86,707,041

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 _____ 2024 and signed by:

Name Eric Chepkwony
 Chief Officer - Finance




Head of Accounting Unit
 ICPAK M/No...6067

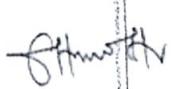
*Comparative FY means the financial year preceding the current financial year

County Government of Bomet
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

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

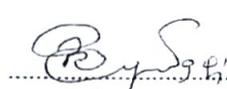
		2023-2024	2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	11A	153,442,301	162,663,729
Cash balances	11B	-	-
Total cash and cash equivalents		153,442,301	162,663,729
Outstanding imprests and advances	12		-
Total financial assets			-
Financial liabilities			
Deposits and retentions	13	26,974,130	21,273,618
Net financial assets		126,468,171	141,390,110
Represented by			
Fund balance b/fwd.	14	141,390,110	437,556,564
Prior year adjustments	15	4,722,771	-382,873,494
Surplus/deficit for the year		-19,644,710	86,707,041
Net financial position		126,468,171	141,390,110

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 2024 and signed by:



COUNTY GOVERNMENT OF BOMET
 THE TREASURY
 CHIEF OFFICER
 FINANCE

Name: Eric Chepkwony
 Chief Officer - Finance




Name: Benard Kosgei
 Head of Accounting Services
 ICPAK M/No: 6067

County Government of Bomet

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	6,476,822,750	5,966,951,222
Miscellaneous receipts	2	-	-
Total receipts from operating income		6,476,822,750	5,966,951,222
Payments for operating expenses			
Compensation of employees	3	-3,239,817,670	-2,637,357,657
Use of goods and services	4	-886,849,927	-1,271,231,308
Subsidies		-	-
Transfers to other government entities	5	-467,076,919	-426,456,095
Other grants and transfers	6	-599,565,775	-441,643,724
Social security benefits	7	-28,506,909	-10,420,961
Finance costs, including loan interest	9	-	-106,617
Other payments	10	-805,000	-25,780,140
Total payments for operating expenses		-5,222,622,200	-4,812,996,502
Net receipts/ (payments) from operations		1,254,200,550	1,153,954,720
Adjusted for:			
Prior year adjustments	15	4,722,771	-382,873,494
Decrease/(increase) in outstanding imprests & advances	16	-	-
Increase/(decrease) in deposits and retentions	17	5,700,512	12,392,865
Net cash flow from operating activities		1,264,623,833	783,474,091
Cash flow from investing activities			
Acquisition of assets	8	-1,273,845,260	-1,067,247,680
Net cash flows from investing activities		-1,273,845,260	-1,067,247,680
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		-9,221,427	-283,773,589

**County Government of Bomet
County Executive**

Annual Report and Financial Statements for the year ended June 30 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Cash and cash equivalents at beginning of the year		162,663,728	446,437,317
Cash and cash equivalents at end of the year		153,442,301	162,663,729

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 _____ 2024 and signed by:



CHIEF OFFICER FINANCE
Name: Eric Chepkwony
Chief Officer Finance



HEAD OF ACCOUNTS
Name: Benard K...
Head of Accounting Services
ICPAK Member Number: 6067

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

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

June 2024

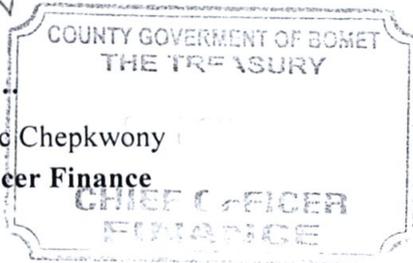
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	8,489,477,732	-	8,489,477,732	6,476,822,750	2,012,654,982	76%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	31,622,576		31,622,576	31,622,576	-	0%
Other receipts	-	-	-	-	-	0%
Total	8,521,100,308	-	8,521,100,308	6,508,445,326	2,012,654,982	76%
Payments						
Compensation of employees	3,284,206,495	-	3,284,206,495	3,239,817,670	44,388,825	99%
Use of goods and services	1,240,575,888	-	1,240,575,888	886,849,927	353,725,961	71%
Transfers to other government units	921,816,677	-	921,816,677	467,076,919	454,739,758	51%
Other grants and transfers	634,288,177		634,288,177	599,565,775	34,722,402	95%
Social security benefits	44,915,141	-	44,915,141	28,506,909	16,408,232	63%
Acquisition of assets	2,386,787,130	-	2,386,787,130	1,273,845,260	1,112,941,870	53%
Other payments	8,510,800	-	8,510,800	805,000	7,705,800	9%
Total	8,521,100,308	-	8,521,100,308	6,496,467,460	2,024,632,848	76%
Surplus/(Deficit)	-	-	-	11,977,866	-11,977,866	0%

(a) The underutilisation in the use of goods and services is due to the unrealized exchequer releases in the financial year

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2024

(b) *The overutilization in other grants and transfers is due to the transfer of balances that were released after the close of the financial year which had been budgeted for in the previous financial year*

The County Executive's financial statements were approved on _____ 2024 and signed by:



.....
Name: Eric Chepkwony
Chief Officer Finance



Name: 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 2024

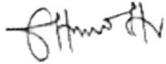
A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,130,690,602	-	6,130,690,602	5,221,877,490	908,813,112	85%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	3,622,576	-	3,622,576	3,622,576	-	100%
Total	6,134,313,178	-	6,134,313,178	5,225,500,066	908,813,112	85%
Payments						
Compensation of employees	3,284,206,495	-	3,284,206,495	3,239,817,670	44,388,825	99%
Use of goods and services	1,240,575,888	-	1,240,575,888	886,849,927	353,725,961	71%
Transfers to other government units	921,816,677	-	921,816,677	467,076,919	454,739,758	51%
Other grants and transfers	634,288,177	-	634,288,177	599,565,775	34,722,402	95%
Social security benefits	44,915,141	-	44,915,141	28,506,909	16,408,232	63%
Other payments	8,510,800	-	8,510,800	805,000	7,705,800	9%
Total	6,134,313,178	-	6,134,313,178	5,222,622,200	911,690,978	85%
Surplus/(deficit)	-	-	-	2,877,866	-2,877,866	0

(a) The underutilisation in the use of goods and services is due to the unrealized exchequer releases in the financial year

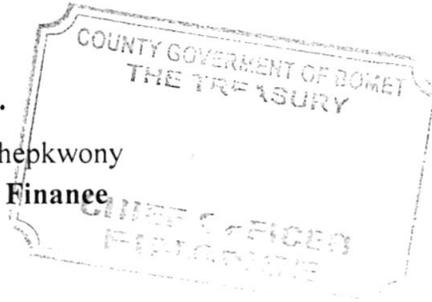
County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2024

The County Executive's financial statements were approved on _____ 2024 and signed by

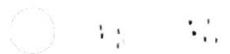


.....

Name: Eric Chepkwony
Chief Officer Finance



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



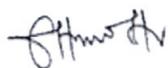
County Government of Bomet
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

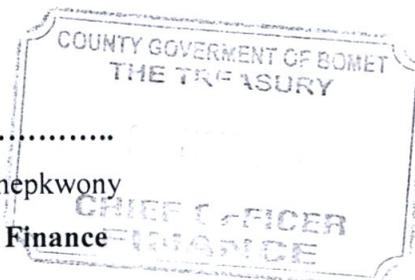
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	2,358,787,130	-	2,358,787,130	1,254,945,260	1,103,841,870	53%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	28,000,000	-	28,000,000	28,000,000	-	100%
Total	2,386,787,130	-	2,386,787,130	1,282,945,260	1,103,841,870	54%
Payments						
Acquisition of assets	2,386,787,130	-	2,386,787,130	1,273,845,260	1,112,941,870	53%
Other payments	-	-	-	-	-	
Totals	2,386,787,130	-	2,386,787,130	1,273,845,260	1,112,941,870	53%
Surplus/(deficit)	-	-	-	9,100,000	-9,100,000	0%

(a) The underutilisation in acquisition of assets is due to the late disbursement of exchequer releases in the financial year

The County Executive's financial statements were approved on _____ 2024 and signed by:



Name: Eric Chepkwony
 Chief Officer Finance





Name: Benard Kosgei
 Head of Accounting Services

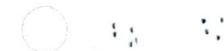


ICPAK Member Number: 6067

BOMET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Programme/Sub-Programme			Final Budget	Actual on comparable basis	% Budget utilization
	Original budget	Adjusted budget			
	2024	2024	2024	2,024	2,024
	Kshs	Kshs	Kshs	Kshs	Kshs
Description	Program		Approved Budget	Actual Payments	Variance
County Executive	140,073,227		140,073,227	136,576,154	3,497,073
Policy, Planning & General	140,073,227		140,073,227	136,576,154	3,497,073
Administrative Services					-
County Executive Administration	42,490,000		42,490,000	18,426,074	24,063,926
Policy, Planning & General	31,000,000		31,000,000	10,196,774	20,803,226
General Administrative Services	11,490,000		11,490,000	8,229,300	3,260,700
County Public Board	30,377,376		30,377,376	26,281,809	4,095,567
Policy, Planning & General	30,377,376		30,377,376	26,281,809	4,095,567
County Public Service	2,203,292,089		2,203,292,089	2,122,643,796	80,648,293
Policy, Planning & General	2,203,292,089		2,203,292,089	2,122,643,796	80,648,293



County Government of Bomet
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

Finance & Economic Planning	132,441,082		132,441,082	126,417,767	6,023,315
Policy, Planning & General	132,441,082		132,441,082	126,417,767	6,023,315
Economic Planning	215,152,576		215,152,576	185,019,979	30,132,597
Policy, Planning & General	184,670,457		184,670,457	159,977,429	24,693,028
Economic Policy and Planning	20,193,034		20,193,034	20,042,550	150,484
Finance Management	6,666,509		6,666,509	5,000,000	1,666,509
ICT	56,478,654		56,478,654	32,680,456	23,798,198
Policy, Planning & General	56,478,654		56,478,654	32,680,456	23,798,198
Medical Services	2,014,026,068		2,014,026,068	1,906,000,386	108,025,682
Curative Health Services	424,749,140		424,749,140	414,954,256	9,794,884
Preventive and Promotive Health Services	100,713,081		100,713,081	78,168,451	22,544,630
Policy, Planning & General Administrative Services	1,477,563,847		1,477,563,847	1,402,379,479	75,184,368
Nutrition services	11,000,000		11,000,000	10,498,200	501,800
Urban planning	242,780,000		242,780,000	205,613,924	37,166,076
Land Policy and Planning	159,410,000		159,410,000	136,901,746	22,508,254
Housing Development and Human Settlement	4,650,000		4,650,000	-	4,650,000
Municipality Infrastructure	2,500,000		2,500,000	-	2,500,000
Urban Development	76,220,000		76,220,000	68,712,178	7,507,822

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Bomet Municipal Board	45,565,000		45,565,000	41,192,696	4,372,304
Policy, Planning & General	45,565,000		45,565,000	41,192,696	4,372,304
Administrative Services					-
Cooperatives	36,300,000		36,300,000	28,868,825	7,431,175
Policy, Planning & General	9,697,080		9,697,080	8,667,565	1,029,515
Agribusiness Development & Marketing	26,602,920		26,602,920	20,201,260	6,401,660
Agriculture, Livestock and Fisheries	522,407,309		522,407,309	306,575,793	215,831,517
Livestock Development & Management	86,200,000		86,200,000		86,200,000
Cooperatives, Value Additions and Marketing	67,200,000		67,200,000		67,200,000
Policy, Planning & General	49,610,229		49,610,229	31,575,708	18,034,521
Crop Development and Management	319,397,080		319,397,080	275,000,085	44,396,996
Water	313,045,945		313,045,945	272,683,665	40,362,280
Policy, Planning & General	87,783,221		87,783,221	86,971,932	811,289
Water Supply	213,262,724		213,262,724	200,131,665	13,131,059
Water Service Provision	2,000,000		2,000,000	1,000,000	1,000,000
Urban Development	10,000,000		10,000,000	5,000,000	5,000,000
Environment and Natural Resources	217,184,200		217,184,200	97,157,589	120,026,611

County Government of Bomet
County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Policy, Planning & General	217,184,200		217,184,200	159,202,237	57,981,963
Education	391,682,880		391,682,880	344,805,234	46,877,646
Technical Vocational Educational and Training	33,000,000		33,000,000	18,500,000	14,500,000
Early Childhood Development and Education	158,450,000		158,450,000	147,484,434	10,965,566
Policy, Planning & General	200,232,880		200,232,880	177,025,279	23,207,601
Youth Services	46,000,000		46,000,000	8,268,432	37,731,568
Policy, Planning & General	25,700,000		25,700,000	8,268,432	17,431,568
Development of Sports	20,300,000		20,300,000	-	20,300,000
Roads	646,917,608		646,917,608	587,519,923	59,397,685
Roads Construction and Maintenance	408,000,000		408,000,000	395,684,409	12,315,591
Policy, Planning & General	44,642,772		44,642,772	30,162,147	14,480,625
Vehicle Maintenance and Fleet management	136,000,000		136,000,000	112,428,410	23,571,590
Bridges and Culverts	58,274,836		58,274,836	49,244,957	9,029,879
Trade	121,726,738		121,726,738	34,000,512	87,726,226
Investment Promotion	2,000,000		2,000,000	-	2,000,000
Industrial Development	50,000,000		50,000,000	34,000,512	15,999,488

County Government of Bomet
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Annual Report and Financial Statements for the year ended June 30 2024

Policy, Planning & General	11,226,738		11,226,738	-	11,226,738
Tourism Development	5,000,000		5,000,000	-	5,000,000
Trade Development	27,500,000		27,500,000	-	27,500,000
Energy Development	26,000,000		26,000,000	10,151,089	15,848,911
Social services	33,256,300		33,256,300	15,734,447	17,521,853
	10,000,000		10,000,000	-	10,000,000
	16,800,000		16,800,000	15,734,447	1,065,553
Policy, Planning & General	6,456,300		6,456,300	-	6,456,300
Administrative Services					-
Grand Total	8,521,100,308		8,521,100,308	6,496,467,460	2,024,632,848

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Its totals should tie to the combined budget statement in number 12 above.)



13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

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

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. There was no 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
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14. Notes to the Financial Statements

1. Transfer from the CRF

	2023-2024	2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,653,510,936	962,137,776
Total exchequer releases for quarter 2	1,034,778,085	1,317,295,531
Total exchequer releases for quarter 3	1,532,841,507	1,127,199,203
Total exchequer releases for quarter 4	2,255,692,222	2,560,318,712
Total	6,476,822,750	5,966,951,222

(There was an increase due to balances that were in CRF account at the close of the financial year)

2. Miscellaneous Receipts

	2023-2024	2022-2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts <i>(Specify)</i>	-	-
Total	-	-

No Miscellaneous receipts

3. Compensation of Employees

	2023-2024	2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	1,520,168,179	1,188,184,246
Basic wages of temporary employees	52,395,143	93,988,981
Personal allowances paid as part of salary	1,296,933,805	1,042,011,129
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	370,320,543	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	313,173,301
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,239,817,670	2,637,357,657

(An increase in employee cost is due to new recruitments made during the financial year)

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2023-2024	2022-2023
Description	Kshs	Kshs
Utilities, supplies and services	57,117,496	59,150,475
Communication, supplies and services	3,381,596	4,100,030
Domestic travel and subsistence	239,888,651	125,880,635
Foreign travel and subsistence	15,498,137	18,347,179
Printing, advertising and information supplies & services	9,711,488	17,606,979
Rent and Rates	3,808,769	7,866,041
Training expenses	52,372,308	47,002,067
Hospitality supplies and services	64,620,963	125,551,911
Insurance costs	4,482,447	122,125,389
Specialized materials and services	262,955,807	229,846,216
Office and general supplies and services	14,243,464	109,337,191
Fuel, oil and lubricants	83,166,022	56,361,698
Other operating expenses (including bank charges)	30,044,055	312,593,734
Routine maintenance – vehicles and other transport equipment	24,037,751	19,046,124
Routine maintenance – other assets	21,049,610	16,415,640
Bank Charges	471,364	-
Total	886,849,927	1,271,231,308

Notes to the Financial Statements (Continued)

5. Transfer to other Government entities

	2023-2024	2022-2023
Description	Kshs	Kshs
Transfers to county government entities		
Transfers to Bomet county assembly		-
FLOCCA	83,586,879	45,000,000
Bomet County Bursary Fund	141,000,000	96,326,180
KUSP		2,339,915
Support to Bomet water company	80,000,000	83,000,000
Car Loans and Mortgage		63,000,000
Cash transfer to reporting health facilities	162,490,040	136,790,000
Total	467,076,919	426,456,095

- a) Support for water company covers grants for electricity and operations and Maintenance
- b) Cash transfers to health facilities are mainly to cover for basic office expenses for level four sub-county hospitals

6. Other Grants and Transfers

	2023-2024	2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	80,569,696	112,427,243
Emergency relief and refugee assistance	4,265,300	7,464,922
Other Current Transfers, Grants and Subsidies	414,065,454	217,529,634
KUSP	-	-
Cash transfer to non-reporting health facilities	92,067,500	98,021,925
Support to Cooperative Societies	8,597,825	6,200,000
Total	599,565,775	441,643,724

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

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7. Social Security Benefits

	2023-2024	2022-2023
Description	Kshs	Kshs
Social Security Benefits		-
Government Pension and Retirement Benefits	28,506,909	10,420,961
Employer Social Benefits		-
Total	28,506,909	10,420,961

(The benefits are remitted to specific pension schemes)

Notes to the Financial Statements (Continued)

8. Acquisition of Assets

<u>Non- financial assets</u>	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	296,041,002	228,595,751
Refurbishment of buildings		1,300,860
Construction of roads	446,063,733	252,724,760
Construction and civil works	67,512,751	101,395,970
Overhaul and refurbishment of construction & civil works	151,300,210	144,516,429
Purchase of vehicles and other transport equipment		
Overhaul of vehicles and other transport equipment		
Purchase of household furniture and institutional equipment		5,836,384
Purchase of office furniture and general equipment	5,708,162	
Purchase of specialized plant, equipment and machinery	144,308,308	223,868,728
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals	600,000	14,996,266
Research, studies, project preparation, design & supervision		
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities	32,000,000	64,540,980
Acquisition of ICT Equipment's	8,433,095	12,404,619
Acquisition of land	121,878,000	17,066,932
Acquisition of intangible assets		-
Total acquisition of non- financial assets	1,273,845,260	1,067,247,680
<u>Financial assets</u>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets		
Total acquisition of assets	1,273,845,260	1,067,247,680

Notes to the Financial Statements (Continued)

9. Finance Costs, including Loan Interest

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank charges		106,617
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

(The bank charges have been classified under use of goods and services in this financial statement)

10. Other Payments

Description	2023-2024	2022-2023
	Kshs	Kshs
Budget Reserves		-
Civil Contingency Reserves	805,000	16,160,940
Other payments <i>(specify/breakdown)</i>		9,619,200
Total	805,000	25,780,140

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Notes to the Financial Statements (Continued)

11A Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended June 2024	Restated Fig 2021-22
			KShs	KShs
Central Bank Of Kenya, Recurrent Account	1000171049	Recurent	-	6,313,950
Central Bank Of Kenya, Development Account	1000170964	Development	-	42,482,687
Central Bank Of Kenya, Revenue Account	1000171545	CRF	-	-
Central Bank Of Kenya, Fuel Levy Account	1000268379	Development	-	319,907
Central Bank Of Kenya, Universal Health Care Account	1000335769	Conditional Project Acc	-	1,268,944
Central Bank Of Kenya, Bomet AGRI SE DEV SU PR 11AC	1000368907	Conditional Project Acc	54,774	239,831
Central Bank Of Kenya, Bomet County Pry Health Care	100572148	Conditional Project Acc	119,875	
Central Bank Of Kenya, Bomet County Devolutio Su Pr 11 Account	1000428357	Conditional Project Acc	3,347,856	31,622,576
Central Bank Of Kenya, Bomet County Climate Smart-AGRI Account	1000359919	Conditional Project Acc	-	-
Central Bank Of Kenya, Bomet County Deposit Account	1000239735	Deposit Acc	-	21,273,618
Central Bank Of Kenya, Bomet County Village Polytechnic Account	1000367997	Conditional Project Acc	-	-

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Central Bank Of Kenya, COVID 19 Account	1000455055	Conditional Project Acc	-	887
BOMET COUNTY CLIMATE CHANGE FUND-KES		Conditional Account	8,182,360	
Central Bank of Kenya, Joint Nutrition fund account	1000504765	Conditional Project Acc	9,770,965	3,403,470
Bomet County Admin Imprest Acc 174765001	174765001	Imprest Acc	-	-
Central Bank of Kenya, Joint Nutrition fund account		Project operation account	-	-
Bomet county Agricultural Value Chain project			18,328,811	
Bomet Kenya Climate Smart Agricultural Project A/C	12224249518	Project Operation Acc	-	28,448,584
Co-Operative Bank Imprest Account	01141356757900	Imprest Acc	-	293,607
Kcb Bank Bomet County Revenue Collection Account-	1143078756	Revenue Collection Account	-	-
Bomet Municipality Urban Institutional Grant A/C	1220278947204	Municipal Operations Acc	-	-
Urban Development Grants Equity Bank Account	1220278947148	Project Operation account	-	-
Bomet County ASDSP	1235875563	Operations account	-	23,195,182
Equity Imprest Account	1220276190741	Imprest account	-	3,800,485
Central Bank Bomet County Climate Change account	1000543582	Conditional Project Acc	113,637,661	-
Total			153,442,301	162,663,729

11 B Cash in Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2023-2024	2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

12 Outstanding imprests and advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]

Breakdown of Imprest and Salary Advance per Department	2023-2024	2022-2023
Imprest	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

*See Annex XXXX for a detailed analysis of the outstanding imprests and salary advance.

Notes to the Financial Statements (Continued)

13 Deposits and Retention

	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits				
Retention Monies		26,974,130		21,273,618
Total		26,974,130		21,273,618
Ageing analysis for				
	Current FY	% of the Total	Comparative FY	% of the Total
Ageing analysis: (deposits and retentions)				
Under one year	26,974,130	100%	21,273,618	100%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total (tie to above total)	26,974,130		21,273,618	

[Provide short appropriate explanations as necessary. Amount under deposits and retentions should tie to cash held in deposit account]]

14.Fund Balance Brought Forward

	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Accounts		162,663,728		446,437,317
Cash in Hand		-		-
Outstanding Imprests and Advances				-
Third party deposits and retention		-21,273,618		- 8,880,753
Total		141,390,110		437,556,564

[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the comparative financial year's closing balances]

15 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		4,722,771	382,873,494
Overstated Fund balance brought down			
Overstated Receipts by balances in CRF (Reporting Entity)			
Third party deposits and Retention			
Total		4,722,771	382,873,494

* The figure that goes to the statement of assets and liabilities.

** (The adjusted balances are not carried down on the face of the financial statement.

County Executive to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County Executive).

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Notes to the Financial Statements (Continued)

16 Increase/ (Decrease) in Outstanding Imprests and Advances

	2023-2024	2022-2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

17 Increase/ (Decrease) in Deposits and Retention

	2023-2024	2022-2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	21,273,618	8,880,753
Deposits and Retention as at 30 th June (B)	26,974,130	21,273,618
Increase/ (Decrease) in Deposits and Retentions C= B-A	5,700,512	12,392,865

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18 Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	47,418,731	28,566,616	18,729,528	57,255,819
Construction of Civil Works	436,274,212	373,021,860	318,858,813	490,437,259
Supply of Goods	78,450,000	196,260,200	27,321,256	247,388,944
Supply of Services	88,032,947	-	7,858,947	80,174,000
Grants and other support to Institutions	65,514,131	100,043,961	19,028,763	146,529,329
Total	715,690,021	697,892,637	391,797,307	1,021,785,351

Other Important Disclosures

2. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities		
Transfer to Education Bursary	141,000,000	96,326,180
Transfers to Development Projects- FIOCCA	83,586,879	45,000,000
Transfers to Non-Reporting Entities -Health facilities	162,490,040	136,790,000
Transfers to Bomet water Company	80,000,000	83,000,000
Transfers to County Assembly	973,829,237	1,075,872,839
Total Transfers To Related Parties	1,440,906,156	1,436,989,019
<u>Transfers From Related Parties</u>		
Transfers From the CRF	6,075,924,995	5,966,951,222
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties	6,075,924,995	5,966,951,222

Other Important Disclosures

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
Bomet county Bursary Fund	2014/15	Education Department	Philemon Langat
Bomet County Education Revolving Fund		Education Department	Dr John Keter
Municipal Board	2018/19	Municipality	Richard Kirui
Mortgage & Car Loan Fund	2018/19	Finance	Charles Koech
FLOCCA	2021/22	Water	Theopilus 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 Ksh Nil and Kshs 153,297,872 for the comparative Financial year.

5. Contingent Liabilities

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case Against the Entity	45,234,000	120,300,000
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising from PPPs		
Others (<i>Specify</i>)		
Total	45,234,000	120,300,000

(Give details- Update ANNEX 8 Contingent liabilities register)

6. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of the PforR:	
Financing Partners:	
Purpose of the PforR:	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	-
Actual expenditure in the current financial year.	
<ol style="list-style-type: none"> 1. <i>Employee Cost</i> 2. <i>Use of goods and Services</i> 3. <i>Grants and Subsidies</i> 4. <i>Building of ECDE facilities</i> 5. <i>Others (specify)</i> 	
Sub-total	-
Cumulative Actual Expenditures to date	-

7. Progress On Follow-Up On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Unsupported Basic Wages Paid to Temporary Employees The statement of receipts and payments reflects compensation of employees' costs of Kshs.2,390,043,898 which as disclosed in Note 11 to financial statements, includes an amount of Kshs.53,023,670 in respect of basic wages to temporary employees. However, the expenditure was not supported by requisition from departments for additional workforce, payment vouchers and relevant payment schedules. Further, detailed schedules of the employees in various departments, terms and conditions of service and the nature of work, were not provided for audit review. Consequently, the accuracy, completeness and validity of the expenditure of Kshs.53,023,670 incurred on temporary employees for the year ended 30 June, 2021 could not be confirmed.</p>	<p>It's true basic wages to temporary employees was Kshs. 53,023,670 in FY under review. These included casual employees on contract terms for Embomos tea farm doing tea plucking, casual employees doing town cleaning in urban areas, casual employees in revenue section and grounds men and women whose cadres are not in IPPD. Additionally, the county government rolled out an internship program in the year under review. This was an economic recovery measure to mitigate the impact of corona virus as well as imparting graduates with the necessary skills and experience that is required in the job market. The relevant approvals, advert, schedules, samples of payment vouchers and terms and conditions of the services were availed and confirmed</p>	Resolved	

<p>1.2.1</p>	<p>Use of Goods and Services 2.1 Unsupported Expenditure As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.727,8002,441 underuse 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). 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 available for audit verification except just a few that had been misplaced during the time of audit but they have since been retrieved and available for audit verification. Attached are copies of S3 cards, S11 and S13 vouchers as well as PPRA price index reports indicating the price ranges for the items procured were available and confirmed.</p>	<p>Resolved</p>		
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<p>1.3.0</p>	<p>Variance Between Summary Statement of Appropriation and Budget Execution by Programmes and Sub-Programmes</p> <p>The summary statement of appropriation, recurrent and development combined reflects actual payments totalling Kshs.6,041,887,564 which differs with the amount of Kshs.6,124,004,029 reflected in the budget execution by programmes and sub-programmes resulting in an unexplained and unreconciled variance of Kshs.82,116,465. Consequently, the accuracy and completeness of the budget execution by programmes and sub-programmes for the year ended 30 June, 2021 could not be confirmed.</p>	<p>The anomaly arose from arithmetic error that has been corrected and reconciled to the statement of appropriation. The correct expenditure as per budget execution by programmes and sub-programmes statement is kshs 6,041,887,564. An extract of Financial statement showing amended expenditure in the budget execution by programmes and sub programmes was availed</p>	<p>Resolved</p>	
<p>Key Audit Matters Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.</p> <p>Other Matter</p>				
<p>1</p>	<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</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</p>	<p>Resolved</p>	

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	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.	report showing streams that perform dismally and CRF statement showing equitable share disbursements in the last week of month of June and July 2021 was availed as evidence		
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 Kshs. 38,413,652 or 17% of the budget. Further, the actual local revenue collected of Kshs. 183,008,302 in the year under review declined by Kshs. 18,502,312 from the amount of Kshs. 201,510,614 collected in the previous financial year. The Management has attributed the under collection of revenue to the adverse effects of Covid-19 pandemic</p>	<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 in revenue was majorly as a result of the covid 19 pandemic in the first half of the financial year and subsequent post pandemic effects.</p> <p>The county government continues to strengthen enforcement and automation of revenue to ensure that the targets are achieved. This was evidenced by;</p> <ul style="list-style-type: none"> -Draft rating act -Agreement with multinationals -Excerpt of receiver of revenue statement 	On Progress	
3	<p>Late Exchequer Releases</p> <p>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</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. 468,103,500 was released after 30th June 2021. This</p>	Resolved	

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	<p>week of June, 2021 and Ksh 468,103,500 in July, 2021 totaling Kshs.1,404,310,500.</p> <p>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>late exchequer release indeed affected operations of the county government of Bomet.</p>		
4	<p>Variations in Pending Bills Balances</p> <p>Note 7.10(1) to the financial statements on other important disclosures reflects an analysis of pending accounts payable of Kshs.842,391,540 as at 30 June, 2021 (2020: Kshs.696,052,764). However, the balances differ with the details in Annexure 2 to the financial statements balances of Kshs. 637,434,974 and Kshs.704,956,458, resulting in unreconciled and unexplained variances of Kshs. 204,956,566 and Kshs. 8,903,694 respectively.</p> <p>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 validity and completeness of the unpaid bills could not be confirmed.</p> <p>In addition, The National Treasury Circular No. 16/2021 dated 22December,</p>	<p>The pending bills amounting to Kshs. 261,866,101 were fully supported by invoices, certificates of completion and purchase orders. Moreover, the management acknowledged the outstanding bills owed to Kenya power of Kshs. 4,838,420 which was settled subsequently at the start of the financial year 2021-22 together with accrued electricity expenses for July and August. A copy for bank statement indicating payments made to KPLC totaling Ksh6,578,804 was availed for audit verification.</p> <p>The payment vouchers for pending bills fully supported by invoices and certificates were availed for audit verification.</p>	Resolved	

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	<p>2021 on unpaid bills by County Governments reflected that the County Executive of Bomet owed Kenya Power and Lighting Company utility bills totalling Kshs.4,838,420.</p> <p>However, the Management did not include the amount as pending bills asat 30 June, 2021. Failure to include and settle pending bills in the year to which they relate affects the budget for the subsequent year.</p>			
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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 2022-23 which is currently under audit</p>	Resolved	
<p>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</p>				
1. 1.1	<p>Compensation of employees</p> <p>1.1 Salaries Paid Outside Integrated Payroll and Personnel Database System</p> <p>The statement of receipts and payments reflects expenditure totalling Kshs.2,390,043,898 in respect of compensation of employees for the year ended 30 June, 2021 out of which Kshs.727,346,185 was salaries paid through the manual payroll. Examination of records indicated that the County Executive had two payroll systems in operation — a manual payroll and an Integrated Personnel and Payroll Database (IPPD) system. This is contrary to The National Treasury Circular</p>	<p>The main reason why the county maintained two payroll systems at the time was because there were missing designations in the Integrated Payroll & Personnel Database (IPPD) and also mapping into the IPPD system of newly recruited staff took a longer duration to be approved by the directorate of public service management. However, all employees have been incorporated in the IPPD. The county government has subsequently phased out the manual payroll system after migrating all the staff into the</p>	Resolved	



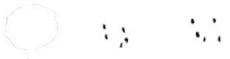
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	<p>Ref.TNT/IFMIS/INT/IOO'A'(60) dated 18 May, 2021 which requires payroll to be managed through the IPPD system. Further, the use of the manual system requires manual calculation of earnings and deductions. This is prone to human error and manipulation or delay in payroll processing.</p> <p>Consequently, the Management is in breach of the law.</p>	<p>Unified Human Resource Information System (UHRIS) in January 2023. The management availed evidence of January 2023 payroll summary and correspondences confirming that the county pays staff only in UHRIS for audit verification.</p>			
<p>1.2</p>	<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 were availed and confirmed.</p>	<p>Resolved</p>		

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



2	<p>Other Grant and Transfers</p>		Resolved		
2.1	<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 documents, contract documents and expenditure summaries were not provided for audit.</p> <p>ii . The bank statements for the joint account number 01020067433600 held at the National Bank, operated by the County Government of Bomet and Kenya Red Cross Society for the project indicated that bank</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.</p> <p>Hon Chair, this project was implemented in phases. Phase one of the project which is the head works in the intake was ongoing during the time of audit but has since been completed. Phase two of the project entailed conveyance pipeline extension from intake weir to the edge of the forest and has since been completed. Phase three of the project is yet to commence after signing of an addendum to the MOU for another one year for implementation of the remaining works for treatment and distribution lines. Additionally, we</p>			

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	<p>deposits amounting to Kshs.39,587,765 and withdrawals totalling Kshs. 39,529,866 between 12 January, 2021 and 06 August, 2021. However,the Management did not provide payment vouchers,authority and details for the transactions. Physical inspection conducted in the month of November, 2021 revealed thatthe Project was incomplete. In addition, the works which hadbeen started at the intake of the water supply had stalled asthe contractor had abandoned the site.</p> <p>In the circumstances, the validity andvalue for money of the expenditure ofKsh 35,000,000 on the project could not be confirmed</p>	<p>are in discussions with the national water for a tripartite agreement for expansion of thescope of the project tocover more areas.</p> <p>An MOU, contract agreements, payment vouchers and summary of expenditure for audit verification as evidence.</p>			
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<p>3</p> <p>3.1</p>	<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> <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. A report indicating the current status of each project was provided as evidence.</p>	<p>Resolved</p>		
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<p>3.2</p>	<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 incomplete and the contractors had left the sites. Further, eight (8) projects implemented by the Department of Agriculture at contract sum of Kshs. 34,372,938, were incomplete and yet the contract periods had lapsed. The Management did not provide explanations for the delays and measures put in place to ensure completion of the Projects. In the circumstances, it was not possible to confirm if the residents of Bomet will realize value for money from the public funds committed to the projects.</p>	<p>It is true that the eight projects were at various levels of completion during audit. However, six of the projects have since been completed and in use, while two (Sigor Sub county hospital and Tegat Health Centre) are ongoing. Further, in the department of agriculture, two projects are complete while four tea buying centers and three milk cooling plants are ongoing. The tea buying centers in question were supported with building materials. The management has instituted robust measures through recommendations made by a task force that I formed to look into all the county projects to ensure their completion. The project status reports were availed as evidence.</p>	<p>Resolved</p>		
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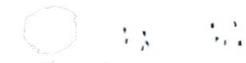
<p>3.3</p>	<p>Delayed Completion of Road Projects</p> <p>A review of the Projects implementation report dated 30 June, 2021 revealed that the Department of Roads had budgeted to carry out projects worth Kshs. 601,654,266 during the year under review.</p> <p>However, review of the status report revealed 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>It is true that various roads projects were indifferent levels of completion during the time of audit. The slag in implementation was due to the long rains in the months of March to May which greatly affected the completion of these projects. A few project whose contract period lapsed were implemented in the subsequent financial year. All these project 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 Updated Project status report was availed</p>	<p>Resolved</p>	
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<p>4.</p>	<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 ending on 29 June, 2021. The works include completion of the main pavilion, completion of terraces and retaining walls, completion of the perimeter wall, ablution blocks and changing rooms, storm water draining works — external and internal drainage, chain link internal barrier fence, two steel gates and gatehouse, soft landscaping work, standby generator, floodlights, warm-up track, and main track carpeting.</p> <p>A review of the Project's documents and physical verification in November, 2021, revealed that the construction stalled with only 1.5% of works completed. The total payments to the contractor amounted to Kshs. 14,013,380 as at 30 June, 2021, or 5.4% of the agreed contract sum, which exceeds the 1.5% value of works completed. Further, records provided for audit indicate that the stadium land LR.No.307/308 belongs to Bomet University College. Management did not provide explanations for these anomalies.</p> <p>In the circumstances, it was not possible to confirm if the residents of Bomet will realize value for money from the expenditure of Kshs. 14,013,380 committed to the stadium.</p>	<p>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 implementation of the project, on the contested land ownership. However, the county government ceased the contract pending court ruling. On a court ruling dated 19th January 2023, the verdict was made in favor of Bomet university college. Furthermore, the amount paid to the contractor of Kshs. 14,013,380 is commensurate to the billed quantities of work done as measured by the Engineer from a contract sum of Kshs. 257,498,105. The percentage of work done was erroneously indicated in the progress report as 1.5%, however measurement sheets, summary of statement of account and billed quantities accounts to 5.4% or Kshs. 14,013,380. Therefore, the correct percentage of work done is 5.4%.</p> <p>This was evidenced by Measurements sheets and project Implementation report.</p>	<p>Resolved</p>	
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<p>5.</p>	<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. 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. The demand notices were availed for audit verification as evidence of that effort</p>	<p>Resolved</p>	
<p>1.</p>	<p>Basis for conclusion</p> <p>Lack of Human Resource Plans/Staff Establishment</p> <p>During the year under review, it was noted that the County Public Service Board recruited 415 members of staff without human resource plans and approved staff establishment as required under Regulation 119(2) of the Public Finance Management (County Governments) Regulations, 2015 and Section B (2)(1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.</p> <p>In absence of the staff establishment, the staffing levels in the County may not be optimal and the need for the need for the new staff recruited during the year could not be confirmed.</p>	<p>The county government had an existing staff establishment which was reviewed and approved in the year 2022. The management is further reviewing this establishment to cater for new needs and to prioritize more deserving areas. Approved staff establishment and recruitment plan was availed</p>	<p>Resolved</p>	

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<p>2.</p>	<p>Weak Controls in Human Resource Information Management System (HRIMS) During the year under review, the County Executive had a separate Human Resource Information Management System (HRIMS) for human resource management and payroll for staff not in the Integrated Payroll and Personnel Database (IPPD) system. However, a review of the HRIMS system revealed that seven (7) staff members shared the same bank accounts. Further, where as personal number is the unique identifier for each employee, seventy-six (76) employees had more than one personal number captured in the system. 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>	<p>The management has migrated all staff in the Human Resource Information Management System (HRIMS) to Unified Human Resource Management Information System and phased out the HRIMS.</p>	<p>Resolved</p>	
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<p>3.</p>	<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 sixty seven (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 were availed for verification.</p>	<p>Resolved</p>	
<p>4</p>	<p>Lack of Public Participation Policy and Guidelines</p> <p>Examination of records maintained by the County Executive on public participation on projects revealed the following weaknesses:</p> <p>i. The County had not developed a policy on public participation and a database of stake holders to guide the County Departments and organs in conducting Public Participation.</p> <p>ii. Stakeholders who attended the Public Participation Forum was paid Kshs. 1,000 each but the basis could not be established as approval and policy on facilitation of participants.</p> <p>iii. The County Executive did not prepare monitoring and evaluation reports for public</p>	<p>The county has a public participation policy which is currently in use.</p> <p>However, the county is currently working on the regulations in order to ensure that the policy is implemented fully. The county is determined to improve on the policy to ensure that it comprehensively capture more areas for effective public participation.</p> <p>Meanwhile the management has adopted guidelines that gives direction on public participation.</p>	<p>Resolved</p>	

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	<p>participation in the planning and budgeting process. In the absence of monitoring and evaluation reports, it was not possible to ascertain whether the public participation process achieved its objectives.</p> <p>iv. Reports of Public Participation duly supported by project proposals on the approved projects earmarked for implementation in the financial year 2020/2021 were not provided for audit review. Therefore, it has not been possible to ascertain whether the projects implemented were approved and if the views of the community were considered in the implementation process.</p> <p>The Management is therefore in breach of Sections 10 and 11 of the Bomet County Public Participation Act, 2019 that requires the County to 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.</p>			
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15. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,778,028,834	1,176,953,423	1,807,888,748	2,211,883,227	6,974,754,232
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	5,500,000	5,500,000
Climate Change Resilient Programme (FLoCCA)	-	-	-	163,519,868	163,519,868
National value chain Development Programme (NAVCDP)	-	-	-	204,379,687	204,379,687
Nutrition International	10,000,000	-	-	17,498,200	27,498,200
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Mortgage	-	50,000,000	15,000,000	10,000,000	75,000,000
Total	1,788,028,834	1,226,953,423	1,822,888,748	2,612,780,982	7,450,651,987

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



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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Particulars	LPO/L SO Contra ct No.	Date of the LPO/LSO/A ward	Origin al Amou nt	Balanc e at the beginn ing of the year	Additio n During the year	Amo unt paid Duri ng the year	Outstan ding Balance
					a	b	c	d=a+b-c
	Construction of Buildings							
1	Anyone Limited	707	25/4/2024			-	-	2,312,075
2	Candor Limited	714	5-Jun-24			-	-	2,050,710
3	Cherire Holdings Limited	709	25/4/2024			-	-	2,198,430
4	Daglas Agencies Ltd		17-Apr-19			1,614,839	-	1,614,839
5	Eye Drop Limited	699	25/4/2024			-	-	2,293,900
6	Fancel Construction Limited	584	5-Dec-23			1,865,242	-	1,865,242
7	George Winds Trading Limited	649	20/6/2024			1,413,254	-	1,413,254
8	Higrank Bestways	9475	16/5/2019			950,500	-	950,500
9	Jan Container	575	23/3/2021			1,480,640	-	1,480,640
10	Jonita Investments Limited	711	5-Jun-24			-	-	1,939,230
11	Judicom Investment Company Limited	705	22/4/2024			-	-	2,262,910
12	Kamboi Building	495	23/5/2022			1,870,500	-	1,870,500
13	Konerocha Enterprises	586	15/3/2023			1,950,387	-	1,950,387
14	Labiron Limited	692	4-Dec-24			-	-	1,780,915
15	Land Map Sysystems	565	23/3/2021			1,399,700	-	1,399,700

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16	Laylan Holdings Limited	Construction Of Ecd	567	23/3/2021			1,591,051	-	1,591,051
17	Lionmed Limited	Construction Of Ecd	359	23/3/2021			1,709,580	-	1,709,580
18	Nomads Quintessence Agri	Construction Of Ecd	469	16/12/2021			-	-	668,713
19	Primescope Logistics Ltd	Chesambai Forest Office	298	6-Feb-21			2,461,520		2,461,520
20	Rodlex Company	Construction Of Ecd	560	23/3/2021			2,099,835	-	2,099,835
21	Savvycrest Engineering Limited	Construction Of Ecd	366	25/3/2021			609,495	-	609,495
22	Sensa Star Ltd	Construction Of Ecd	712	25/4/2024			-	-	2,319,000
23	Sk Ventures Company Limited	Construction Of Ecd	706	4-Dec-24			-	-	2,288,010
24	Soin Builders Limited	Construction Of Kiprerer Ward Office	936	20/01/2020			627,822	-	627,822
25	Space Rift Investment Limited	Construction Of Ecd	702	25/4/2024			-	-	2,269,153
26	Sterose Company	Construction Of Ecd	364	253/2021			1,650,500	-	1,650,500
27	Vamacon Limited	Completion Of Sitotwet Dispensary And Construction Of Pit Latrine	784	29-May-23			1,707,153	-	1,691,340
28	Vicoria Holdings	Construction Of Ecd	695	4-Dec-24			-	-	2,165,566
29	Yatianin Construction Ltd	Completion Of Maternity At Kapkesosio Disp	466	30-Jun-21			-	-	3,172,792
30	Zaloh Construction	Construction Of Ecd	696	25/4/2024			-	-	2,196,734
31	Beynes Enterprises Limited	Construction Of Ecde Centre And Pit Latrine At Chamaan Primary			1,450,930	1,450,930			1,450,930
32	Kenfill Investment Company Ltd	Construction Of Ecde Classrooms And Pit Latrines At Kaptorokwa Primary School			175,596	175,596			175,596
33	Kilep Construction	Construction Of Ward Office			724,950	724,950			724,950
		TOTALS							57,255,819
	Construction Of Infrastructure And Civil Works								

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34	Admo Enterprises	Works For Construction And Connection Of Sewer Line To Bomet Market And The Bus Park Public Toilets		22-Oct-28				3,223,779
35	Admo Limited	Longisa Cfu		14-Jan-19		4,103,000		4,103,000
36	Akamai Investments Company Limited	Routine Maintenance Of Ntimana Junction-Sigor Tarmac Road 2.1km		6-Jul-24		1,680,608	-	1,680,608
37	Ambidextrous Co. Ltd	Construction Of Public Toilet At Kapkwen Market		6-Apr-23				2,874,879
38	Amitz Yalad Limited	Routine Maintenance Of Kapwelsy-Kapsengere Road		6-Oct-24		1,725,894	-	1,725,894
39	Baraki International Ltd	Pipeline				8,000,000		8,000,000
40	Bargasta Enterprises Limited	Roads Construction For Chebirir - Tolilet - Kijaka Roads				4,518,641	-	4,518,641
41	Bentabless Company Ltd	Repairs Of Motor Vehicles				1,493,800	-	1,493,800
42	Berijacs Ltd	Manyatta-Kapkenini And Kapsoiyo Panda - Kipkebe Road				4,878,954	-	4,878,954
43	Bernico General Supplies Limited	Migingo - Chelemei Road				2,998,565	-	2,998,565
44	Betritz Company Ltd	Routine Maintenance Of Kibosoge - Lelechwet Primary Roads				2,644,845	-	2,644,845
45	Beynes Enterprises Limited	Kapsabukinyaga Pipeline	663	7-Jan-24		1,629,250		1,629,250
46	Beynes Enterprises Limited	Kelyot Pipeline Extension	671	11-Jan-24		1,800,000		1,800,000
47	Beynes Enterprises Limited	Routine Maintenance And Construction Of Kapjack-Cheurit Road 1.7km		12-Jan-23		3,884,260	-	3,884,260
48	Bigmiles Holdings	Consruction Of Raised Water Tank At Tegat Talent Centre	719	12-Jun-24				2,200,500

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49	Bomani Capital Ltd	Routine Maintenance Of Marinyin - Sebe Tbc				257,955	-	257,955
50	Boradech Enterprises Limited	Routine Maintenance Of Siongiroi Market Access Road		12-Jun-23		787,640		787,640
51	Bril General Contractors And Suppliers Limited	Routine Maintenance Of Lelaitich - Lugumek Roads				1,897,451	-	1,897,451
52	Bruton Logistics Limited	Laying Pipes For Sigor	355	24-May-21		4,975,900		4,975,900
53	Brylan Company Limited	Routine Maintenance Of Arap Yebei - Kaptambuliet - And Kaplele Kapmosonik Kapmister Roads				3,297,155	-	3,297,155
54	Cadam Construction And Supply Limited	Installation Of Twin Culvert 1200mm & 900mm On Nokirwet Dam - Kipisorwet Fairhills Road				3,881,456	-	3,881,456
55	Caljas Enterprises Limited	Kapngetuny Petrol Station- Karap Chemwai- Chepchirik Road				3,311,104	-	3,311,104
56	Centigrade Ventures Intl Co Ltd	Routine Maintenance Of Morit - Kamogoso - Kimargis Road				4,812,465	-	4,812,465
57	Chepngobob Agency Company Limited	Roads Amintanance Of Koiwa Market - Koiwa High School				3,249,356	-	3,249,356
58	Cory Contractors Co. Ltd	Sachoran - Cheboriot Rd				1,397,220	-	1,397,220
59	Decree Company Ltd	Rehabilitating Sogoet Rising Main	574	11-Jan-24		1,129,500		1,129,500
60	Defa Engineering Services Ltd	Tagaruto-Sogoet-Barkeiyet Road				3,127,038	-	3,127,038
61	Denmore Holding Limited	Maitanance Of Ngendalel - Kapkures Road				3,956,470	-	3,956,470
62	Dominant Investments	Construction Of Patient Pit Latrine At Burgei Dispensary	989	12-Apr-24		1	-	519,250

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63	Eldan Company Limited	Umoja-Bartegan-Chepkositonik Road				4,415,540	-	4,415,540
64	Elgido Limited	Arap Maina - Mogoget Road				3,374,172	-	3,374,172
65	Elvbrand Agencies Limited	Roads Construction Kiricha - Sigorian				2,115,508	-	2,115,508
66	Eunirigae Company Limited	Siongiroi Rising Main Pipeline	549	12-Apr-23		4,849,100		4,849,100
67	Famisha Investment Ltd	Lugumek-Kapsabul-Mwokyot Road				5,293,686	-	5,293,686
68	Finserv Group Limited	Routine Maintenance And Construction Of Kcc Road Block-Evergreen-Chebilat Road		4-Aug-23		3,212,736	-	3,212,736
69	Freerock Company Lim	Routine Maintenance Of Kisyet - Cheptalelyon Road				3,998,260	-	3,998,260
70	Freerock Company Lim	Saunet-Safari Park And Korari Pry And Saunet-Chemosit Road				4,527,027	-	4,527,027
71	Frelan Technologies	Routine Maintenance Of Tililbei - Vision Academy Road				1,832,927	-	1,832,927
72	Ganol Logistics Limited	Routine Maintenance Of Simbeiywet Junction Simbeiywet Sec - Kaptwolo Road				4,287,694	-	4,287,694
73	Gensup And Contractors Limited	Routine Maintenance Of Bondet Market Access Road		21-Nov-23				2,054,041
74	Geodev Kenya Ltd	Repair Of Cabro Works In Bomet Bus Stage		16-May-23				4,990,000
75	Glaxious Agency Company Limited	Chebole-Kapangoror-Sumoni-Kaptulwo Roads				255,200	-	255,200
76	Glaxious Agency Company Limited	Routine Maintenance Of Cheleget - Katet And Kobolwo Primary- Tilyot - Kipsirichet Bridge Road				5,068,689	-	5,068,689

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77	Glaxious Agency Company Limited	Routine Maintenance Of Kamasai - Ngurwa Pry School Roads				1,706,824	-	1,706,824
78	Glomach Investment Ltd	Installation Of Floodlights At Kapletundo And Kwenikab Ilet Centre	434	27/03/2024		905,592	-	905,592
79	Goldbind Company Limited	Routine Maintenance Of Kapkwen - Kapisoge Road				4,230,000	-	4,230,000
80	Goldenex Company Limited	Routine Maintenance Of Siryat Boundary Roads				4,394,000	-	4,394,000
81	Goldenex Company Limited	Routine Maintenance Of Siroin - Sebetet Ecd Roads				4,680,000	-	4,680,000
82	Grand Royal Swiss Hotel	Conference Facility				1,332,936	-	1,332,936
83	Greentext Company Ltd	Construction Of Fence, Gate And Gate House		6-Apr-23		4,778,051		4,778,051
84	Hamron Logistics Ltd	Chebunyo Water Supply	721	8-May-24		1,499,995		1,499,995
85	Hyfam Enterprises Limited	Construction Of Retail Fresh Produce Market Shed At Ndanai Centre		30/11/2023		4,679,225	-	4,679,225
86	Hyfam Enterprises Limited	Construction Of Boda Boda Shed At Ngariet Rongena Mnaret Sotik Sub County	439	21/05/2024		580,848	-	580,848
87	Intrabee Limited	Construction Of Lab And Elevated Water Tank At Rongena	783	15-May-23		-	-	2,901,030
88	J And Soy	Chemisimkut Water Pan	115	24-Feb-20		1,272,518		1,272,518
89	Jasfran Construction	Roads Constructionolgoswet-Kaperia Road				3,570,920	-	3,570,920
90	Jeto Kenya Ltd	Construction Of Moriko Road- Kapmesken - Kapkesembe Road Culvert				971,572	-	971,572
91	Josharo Enterprises	Pipeline Extension						-

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92	Kalitus Holdings Limited	Construction Of Kapkwen Sales Yard		13/5/2024				2,863,594
93	Kevinasi Company Ltd	Chebilat-Kapkatet Road					3,143,095	- 3,143,095
94	Kevrays Limited	Construction Of Twin 1200mm Culvert Along Saoset - Chemoiben Road					3,810,700	- 3,810,700
95	Kidete Holdings Ltd	Works For Bukunye Water Storage	341	27-Apr-21			3,867,440	3,867,440
96	Kimeny Youth & Logistics Ltd	Routine Maintenance Of Chepkurbieb3 - Chepkosigen Culvert Road					2,550,000	- 2,550,000
97	Kimeny Youth Logistics Ent Ltd	Road Construction Keldet - Pag Chepkiker - Kaprere					4,800,295	- 4,800,295
98	Kinlinks Limited	Kapsinendet- Chepchirik Road					279,270	- 279,270
99	Kipyator Enterprises Limited	Routine Maintenance Of Kaplele - Kapmosonik - Kapmister Road					1,368,916	- 1,368,916
100	Koipomoso Investment Ltd	Kapmenwo- Lokarek Church					2,701,700	- 2,701,700
101	Langko Investment Limited	Cheboror Arap Langat Water Pan.	664	8-Mar-24			3,000,000	3,000,000
102	Langko Investment Limited	Routine Meintenance Of Kipreres - Lelechwet Ecd - Kaplabotwa Road					3,850,000	- 3,850,000
103	Laorweny Company Limited	Construction Of Access Road To Kiptorbei Footbridge					2,972,920	- 2,972,920
104	Lexrome Company Limited	Routine Maintenance Of Masindoni-Lutan- Chepwostuiyet Pi Dip 2.2km		12-Apr-23			4,901,481	- 4,901,481
105	Longisa Summit Contractors Ltd	Construction Of Retal Fresh Produce Shade At Longisa Market	384	28/11/2023			3,231,579	- 3,231,579
106	Macadium Solution Ltd	Simoti- Kasabei,Kapalpalet-Busoreto Road					3,151,627	- 3,151,627

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107	Marutime Enterprises Limited	Construction Of Septic Tank And Raised Water Tank At Kiricha Dispensary	831	17-Jun-23			-	-	1,458,686
108	Marutime Enterprises Limited	Routine Maintenance Of Chepkorgong - Chepanyiny Sec And Arap Bett - Kapkidogo - Sach Angwan - Ndamichonik Roads					2,786,804	-	2,786,804
109	Marutime Enterprises Limited	Routine Maintenance Of Chebugen - Kusumek Road					4,969,672	-	4,969,672
110	Marutime Enterprises Limited	Routine Maintenance Of Chebugen - Kusumek Road 3.0km					4,990,668	-	4,990,668
111	Melcotich Ltd	Ndubai - Kiplabotwo Road					3,007,938	-	3,007,938
112	Melosine Holding Ltd	Koiwa- Chenacho Road					2,811,144	-	2,811,144
113	Memso Investment Ltd	Installation Of Floodlights At Kapchepkoree And Nyambugo	396	4-Jan-24			910,725	-	910,725
114	Ms.Tunkey Limited	Kapcheluch Pumping Station	325	1-Mar-21			2,032,500		2,032,500
115	Nelibo Investment Limited	Routine Maintenance Of Chepanyiny Junction - Chepanyiny Pi - Chepkorgong Canteen Road					3,838,440	-	3,838,440
116	Nocbet Construction And Supplies Limited	Routine Maintenance And Construction Of Mengichik-Ilyo Road		12-Apr-23			3,255,389	-	3,255,389
117	Noch Holdings Limited	Routine Maintenance Of Chepkegei - Cheplewa Road					1,840,920	-	1,840,920
118	Noeng Enterprises Limited	Construction Of Boda Boda Shed At Chebugen Embomos Ward	418	26/02/2024			645,882	-	645,882

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119	Ongocho Holdings	Roads Construction For Katet - Kulwet - Maronget Roads				2,760,057	-	2,760,057
120	Ongocho Holdings Limited	Routine Maintenance Of Sumoni - Kamureito Junction				3,750,000	-	3,750,000
121	Ongocho Holdings Limited	Routine Maintenance Of Arap Mulo - Kamincheiwet Road				3,849,356	-	3,849,356
122	Ornate Ventures Ltd	Roads Construction Kapkoros - Muguleita Roads				1,773,584	-	1,773,584
123	Patstar Limited	Construction Of Pit Latrine- Sachora Dispensary	965	6-Mar-24		-	-	510,000
124	Pelcom Holding Limited	Construction Of Boda Boda Shed At Koita Centre Kiprerer Ward	431	3-Dec-24		634,789	-	634,789
125	Petnic Limited	Rorok Masonry	318	1-Mar-21		2,298,440		2,298,440
126	Phiron Holdings Investment	Kipkebe Dedicated Line	661	22-Dec-23		2,325,485		2,325,485
127	Projecon Contractor Limited	Construction Of Chepchirik Box Culvert		22-Mar-24		4,954,000	-	4,954,000
128	Quadtech Engineering Ltd	Kapjames Pipeline	474	18-May-22		2,574,860		2,574,860
129	Reenro Enterprises	Chemalal Junction - Chemogo River - Kipkures Dispensary - Sarura				3,348,992	-	3,348,992
130	Reyland Builders Ltd	Tabaita Junction- Kakimotogo Road				3,001,178	-	3,001,178
131	Reyland Builders Ltd	Komirmir - Kamureito Road				4,915,743	-	4,915,743
132	Rigis Enterprises Limited	Repair Of Vehicle Kca 433 Land Rover Puma				428,750	-	428,750
133	Rivotex Africa Limited	Completion Works Of Gabions And Access Road To Targambei Bridge				4,881,848	-	4,881,848

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13 4	Roco Construction Limited	Roads Construction Murwamboi - Muratit Roads					841,116	-	841,116
13 5	Roco Construction Limited	Construction Of 900mm Culvert Along Murwamboi-Muratit Roads					3,491,249	-	3,491,249
13 6	Romalink Ltd	Construction Of Pit Latrine-Boito		25/4/2021					1,314,490
13 7	Roniam Construction Ltd	Routine Maintenance Of Arap Chebusit - Kamogiboi Road					3,456,620	-	3,456,620
13 8	Rosed Holdings Limited	Besiobei- Nyoigeno Road					3,946,320	-	3,946,320
13 9	Rotchell Corporation Ltd	Kiperesie-Boisiek Road					4,011,094	-	4,011,094
14 0	Saliben Enterprises Ltd	Routine Maintenance Of Olokyin - Kapsolomon Road					2,349,000	-	2,349,000
14 1	Samcare Const Co Ltd	Proposed Construction Of Jua Kali Shed At Merigi Market					267,738	-	267,738
14 2	Sanrift Ventures Limited	Routine Maintenance Of Arap Mwe-Kinyose Road		12-Jul-23			3,095,924	-	3,095,924
14 3	Sapetet Logistics Enterprises Ltd	Lugumek Pipeline Extension	707	20-Mar-24			1,649,500		1,649,500
14 4	Seanin Golden Logistics And Construction Limited	Maintenance Of Sotit - Kapchepkochun Road					1,443,098	-	1,443,098
14 5	Serein Construction Ltd	Jonathan Bridge- Bustait Road					4,287,500	-	4,287,500
14 6	Service Connect Ltd	Routine Maintenance Of Kipsigirio Junction - Marcela Road					1,987,500	-	1,987,500
14 7	Simlex Enterprises	Routine Maintenance Of Chemsa- Chemisigut 2.1km		16-May-24			3,399,972	-	3,399,972
14 8	Simongiko Valley Works Enterprises Limited	Milimani-Chepkulo-Devisi- Kapsimet Road					2,192,725	-	2,192,725

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14 9	Simongiko Valley Works Enterprises Limited	Kaptole-Chesorton				3,197,888	-	3,197,888
15 0	Simongiko Valley Works Enterprises Limited	Laam-Petrol Station				3,218,425	-	3,218,425
15 1	Simongiko Valley Works Enterprises Limited	Chemagel-Kipajit				4,218,764	-	4,218,764
15 2	Skyscent Emporium Ltd	Motigo Factory-Motigo Secondary -Motigo Shopping Centre				2,954,926	-	2,954,926
15 3	Smart Ways Technologies Limited	Routine Maintenance And Construction Of Togomin Primary -Arap Tele Road 1.5km		13-May-24		3,400,000	-	3,400,000
15 4	South Rift Builders Ltd	Zebra- Kapsimbiri Rd				4,600,000	-	4,600,000
15 5	Southrift Supreme Builders Limited	Zebra-Kapsimbirir - Arap Kilel Rd				3,922,690	-	3,922,690
15 6	Stabtai Technologies Ltd	Roads Construction Of Kapcharles Kapkamanda				4,450,000	-	4,450,000
15 7	Subbase Limited	Roads Construction Chemangais - Chingondi Roads				2,751,600	-	2,751,600
15 8	Subway Construction Co.Ltd	Routine Maintenance Of Rerendet - Kisabei Centre Roads				4,828,000	-	4,828,000
15 9	Taiways Ltd	Collapsed Culvert Lelaitich River - Keliot Road				1,310,575	-	1,310,575
16 0	Tarakon Investment Co.Ltd	Construction Of Mogoiwet Water Pan	268	20-Jan-21		3,801,700		3,801,700
16 1	Teequip Ltd	Aisaik Pipeline				5,800,000		5,800,000
16 2	Tenmut Ltd	Construction Hay Stores- Kongasis Ward		16/5/2024				1,441,727
16 3	Timberland Holding Ltd	Roads Construction For Tumoyot - Kipkebe Road				3,528,951	-	3,528,951

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16 4	Tonon Ventures Limited	Routine Maintenance Of Chemagel-Cheserebut- Chemagel Pag-Molinga Ecd-Kamaget Road		19-Feb-24		4,980,283	-	4,980,283
16 5	Tumson Supplies And Construction Ltd	Kipkeikei-Chebungei- Cheptare Road				2,928,193	-	2,928,193
16 6	Twinror	Mogombet Water Project	722	9-May-24		1,499,500		1,499,500
16 7	Viken Company Limited	Fencing Tinet Waterpan	685	6-Feb-24		1,502,970		1,502,970
16 8	Violens Investment Ltd	Construction Of Boda Boda Shed At Sigor,Kwandap Cherotich Centre	437	13/05/2024		589,387	-	589,387
16 9	Vird Building And Construction Co Ltd	Construction Of Kipsoen - Youth Empowerment Box Culvert				3,729,864	-	3,729,864
17 0	Wanes Ventures Limited	Construction Of Modern Washrooms				879,393	-	879,393
17 1	Wanom Solutions Ltd	Diamond - Chicken Slaughter - Sosur Road				4,953,900	-	4,953,900
17 2	Waymore Company Limited	Construction Of Boda Boda Shed Ata Silibwet Chelymo Hospital Bomet Central		14/02/2024		578,788	-	578,788
17 3	Weepfox Limited	Construction Of Mogoma - Kosior Box Culver				4,897,839	-	4,897,839
17 4	West European Group Sarl Ltd	Maintenance And Relocation Of Floodlights At Chebirbelek, Youth Farmers And Mulot 2no Markets	413	14/02/2024		1,272,490	-	1,272,490
17 5	Wf Tendwet Co. Ltd	Construction Of Ablution Block At Chebirbelek Market		21-Nov-23				1,119,000
17 6	Wil Square Co. Ltd	Chemilda - Simotwet Pry				2,980,968	-	2,980,968

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17 7	Winvade Contractors And Supplies Ltd	Kapsebetet - Chepkole Road					3,420,000	-	3,420,000
17 8	Xtra Smart Construction Ltd	Routine Maintenance Of Kapkimirai - Tangit Road					2,692,300	-	2,692,300
17 9	Yat-Ore General Supplies&Civil Engineers Ltd	Routine Maintenance Of Kaproret - Kimugul Road					264,007	-	264,007
18 0	York Holdings Ltd	Chepwango- Kiptiget - Kapchumo,Kapset Jolly-Shana Road					2,537,827	-	2,537,827
18 1	York Holdings Lts	Roads Construction For Atebwo Secondary - Maara Shiners Roads					1,953,811	-	1,953,811
18 2	Caljas Enterprises Limited	Kiptogoch-Kitagonda And Irwaga-Mindo Road					4,031,162	-	4,031,162
18 3	Zillion East Africa	Roads Construction For Busein - Chambori Road					2,129,270	-	2,129,270
18 4	Admo Enterprises	Construction Of Cfu			1,790,350	1,790,350			1,790,350
18 5	Ancient Construction Company Limited	Routine Maintenance Of Kapkoros Access Roads			3,542,709	3,542,709			3,542,709
18 6	Bamastar General Works Ltd	Construction Of Pit Latrine At Nyahururu Primary School			718,221	718,221			718,221
18 7	Bernico General Supplies Limited	Kweleta Centre - Kolonget Primary			2,800,000	2,800,000			2,800,000
18 8	Chenit Enterprises Ltd	Pipeline Extension To Siongiroi Elevated Water Tank			2,508,818	2,508,818			2,508,818
18 9	Daynnum Limited	Chebunyo Dairies Factory Electrical Works			2,650,136	2,650,136			2,650,136

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19 0	Fancel Construction Limited	Construction Of Car Shades			3,517,185	3,517,185			3,517,185
19 1	Gemfield Africa Limited	Routine Maintenance Of Kertai - Borekeiywet Bridge			3,640,000	3,640,000			3,640,000
19 2	Jackaamo Company Limited	Roads Construction Of Cheptangulke - Mismis - Koiyet Culvert			1,031,080	1,031,080			1,031,080
19 3	Jaley Holdings Limited	Chain Link Fence At Youth Farmers Fresh Produce Market			3,337,341	3,337,341			3,337,341
19 4	Langko Investment Limited	Desilting Of Arap Marindany Water Pan			3,244,783	3,244,783			3,244,783
19 5	Langko Limited	Construction Of Boda Boda Shed At Chebunyo			929,770	929,770			929,770
19 6	Laylan Holdings	Mechanical Works			2,293,749	2,293,749			2,293,749
19 7	Petnic Limited	Kapcheluch Pipeline Extension			3,801,700	3,801,700			3,801,700
19 8	Rajaden Construction Limited	Construction Of Parking Lot In Bomet Town			1,689,059	1,689,059			1,689,059
19 9	Reneri Logistics	Pit Latrine Kurguton			1,613,165	1,613,165			1,613,165
20 0	Rolly Ventures	Simbeiywet Jss- Dip Road			3,162,744	3,162,744			3,162,744
20 1	Roniam Construction Ltd	Lelechonik Koita Pipeline Extension			4,996,200	4,996,200			4,996,200
20 2	Sk Ventures Company Limited	Gender Desk And Holding Area			2,953,050	2,953,050			2,953,050

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203	Skycent Emporium Ltd	Motigo Factory-Motigo Secondary -Motigo Shopping Centre			2,954,926				2,954,926
204	Springs Company Limited	Construction Of Boda Boda Shed At Siongiroi			549,937				549,937
205	Tunkey Limited	Kapcheluch Pumping Station			2,032,500				2,032,500
206	Akamai Investments Company Limited	Renovation Of Cattle Dip-Sigor		45293					1,496,300
				TOTALS					490,437,259
	Supply Of Goods								
207	Ag Ventures Limited	Livestock Equipment		23/5/2024					700,000
208	Algaturo Company Ltd	Supply Of Hospital Linen	1008	3-Jun-24			-	-	1,801,000
209	Alhuda Holding Ltd	Gos					684,250		684,250
210	Alisacom Co.Ltd	Vaccines		4-Sep-24					2,880,000
211	Alrox Co.Ltd	Liners		6-Mar-24					1,149,000
212	Altera Holdings (K) Ltd	Supply Of Lab Reagents For Konoin Health Facilities	976	14-Mar-24			-	-	2,622,000
213	Amexton Engineering Ltd	Supply Furniture	555	2-May-23			499,500		499,500
214	Ancient Construction Company Ltd	Foodstuff	139831	14 Th March, 2024				-	690,000
215	Aneasis Limited	Passion Fruits		30/5/2024					855,000
216	Ashaagro Supplies Ltd	Assorted Fruits		25/3/2024					1,201,950
217	Babril Global Networks	Supply Of Office Furnitures					260,000		260,000

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21 8	Babsah Agencies	Procurement Of Office Stationeries		27-Mar-24					134,800
21 9	Beatro Limited	Supply Of Office Stationeries		6-Mar-24					621,000
22 0	Befalic Company Ltd	Payment For Supply And Delivery Of Custom Uniform					519,000	-	519,000
22 1	Benfarm Enterprises	Supply Of Office Items And Catering Services	997	29-May-24			-	-	153,370
22 2	Benfarm Enterprises	Supply And Delivery Of Milk	393	21/12/2023			229,900	-	229,900
22 3	Bettamsoi Company Limited	Supply Of Presidential And Governors Potraits	771	5-Nov-23			2,998,200	-	2,998,200
22 4	Big Bwoy Ventures Ltd	Supply Of Lab Reagents To Lcrh	983	20-Mar-24			-	-	2,650,000
22 5	Bomui Limited	Purchase Of Murram For Kipsonoi Ward		3-Dec-24			617,310	-	617,310
22 6	Bondie East Africa Ltd	Supply Of Oncology Health Commodities	967	15-Mar-24			-	-	2,498,950
22 7	Brevan Hotel And Conference Centre Ltd	Provision Of Conference And Catering Services					2,000,000	-	2,000,000
22 8	Bril General Contractors And Suppliers Limited	Supply And Delivery Of Office Statonery	928	22/03/2024			1,200,000	-	1,200,000
22 9	Caitra Pharma	Supply And Delivery Of Pharmaceuticals To Lcrh	912	12-Oct-23			-	-	2,999,000
23 0	Cathemax Investments Limited	Supply And Delivery Of Medical Equipment- Patient Monitors	930	7-Dec-23			-	-	2,271,815
23 1	Chekon Contractors Ltd	Supply Of Spare Parts For Sany Motograders					620,000	-	620,000
23 2	Chivani Concrete Limited	Supply And Installation Testing And Commisioningof Floodlights At Kaplenye (Chebunyo Ward) & Bingwa (Siongiroi Ward)	428	27/03/2024			907,734	-	907,734

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23 3	Cmouse Studios Ltd	Supply Of Laptops	484	4-May-22			549,000	-	549,000
23 4	Darey Enterprise	Supply Of Chairs	549	17-Aug-77			247,500	-	247,500
23 5	Darllycar Limited	Supply Of Communication Equipments	2495	21/03/2024			726,160	-	726,160
23 6	Dehilmass Supplies And Services	Supply Of Immuno Suppressant For Kidney Patients At Lcrh	955	7-Mar-24			-	-	2,505,000
23 7	Deneva Gallant Africa Ltd	Supply Of Volleyball Boots	219	25th May 2023			2,921,000	-	2,921,000
23 8	Dimaash Investment Ltd	Supply Of Members Tablets					1,200,000		1,200,000
23 9	Dominant Investments	Pyrethrum Splits		30/5/2024					750,500
24 0	Dorshaq Ltd	Pipes For Old Sigor Water Supply	361	29-Jun-21			4,643,905		4,643,905
24 1	Double Giy Global Networks Ltd	Supply Of T-Shirts, Cleaning Materials And Other Office Equipment		8-Feb-24					870,000
24 2	Ebsol Energy Limited	Supply Ofof Fuel		9-Apr-24					1,999,987
24 3	Ebsol Energy Limited	Supply Ofof Fuel		6-May-24					2,000,008
24 4	Elgido Limited	Supply Of Staff Uniforms, Hoodies And T-Shirts		27-Mar-24					780,000
24 5	Elolive Ventures	Vaccines		4-Apr-24					2,065,000
24 6	Exemplary Enterprise	Supply And Delivery Of Office Projectors And Televisions	2511	27/02/2024			499,500	-	499,500
24 7	Fabianagro Supplies Ltd	Acaracides		25/3/2024					1,999,825
24 8	Falcon Environs Ltd	Fingerlings		23/5/2024					249,000
24 9	Fiscom Enterprises Limited	Supply Of Stationery	2437	10-Apr-23			700,000	-	700,000

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25 0	Fiscom Enterprises Limited	Supply And Delivery Of Printed Staff Id Cards	949				550,000	-	550,000
25 1	Fiscom Enterprises Limited	Gos					1,403,450		1,403,450
25 2	Fosseyway Trotter Ltd	Supply Of Equipment					2,064,800	-	2,064,800
25 3	Freca Contractors And Supplies Co Ltd	Iron Sheets	262	25-Jun-24				-	920,000
25 4	Glotal Cosmetics And General Supplies	Kerol Disinfectants		20/3/2024					386,400
25 5	Great Rft General Merchant Ltd	Supply Of Dental Unit Equipment	1016	21-Jun-24			-	-	1,585,000
25 6	Habrian Limited	Supply Of Office Stationeries	999	29-May-24			-	-	625,200
25 7	Holytech Logistics Ltd	Supply Of Tents	417	26/02/2024			860,000	-	860,000
25 8	Hydrotech N General Contractors	Supply Of Water Tanks	7254	22-Mar-16			465,500		465,500
25 9	Jedato Company Ltd	Supply And Delivery O Brochures					375,000	-	375,000
26 0	Jedato Company Ltd	Supply Of Recovery Support Items Blankets		24/01/2022			342,000	-	342,000
26 1	Jeffkipz Traders Limited	Supplies					427,800		427,800
26 2	Jepewa Ltd	Supply Of Building Materials For Tbc		20/5/2024					806,100
26 3	Jingondi Company Limited	Supply Of Iiec Materials	1000	8-May-24			-	-	722,200
26 4	Jingondi Company Limited	Supply And Installation Testing And Commisioning Of Solar Streetlights At Administration & Hr Offices	424	6-Mar-24			866,575	-	866,575
26 5	Josharo Enterprises	Supply Of Staff Uniforms	349	2-Jun-21			948,000		948,000
26 6	Kalahari Petroleum East Africa Limited	Supply Of Fuel Oil	2538	4-Dec-24			500,000	-	500,000

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26 7	Kalahari Petroleum East Africa Limited	Supply Of Psb Fuel And Lubricants					699,918		699,918
26 8	Kalahari Petroleum East Africa Limited	Supply Of Fuel	644	18/06/2024					500,000
26 9	Kalahari Petroleum East Africa Limited	Supply Of Fuel		5-Dec-23					2,000,000
27 0	Kalahari Petroleum East Africa Limited	Supply Of Fuel		5-Dec-23					2,000,000
27 1	Kalro	High Iron Bean Seeds		6-Mar-24					2,800,000
27 2	Kenya Animal Genetic Resource Centre	Bull Semen		31/1/2024					2,370,090
27 3	Kenya Medical Supplies Authority	Supply Specialised Health Products-Oncology And Renal Unit Commodities For Lcrh	1004	16-May-24			-	-	2,065,878
27 4	Kenya Medical Supplies Authority	Supply Of Medical Drugs-Level 4 Health Facilities	1953	24-Apr-24			-	-	4,848,296
27 5	Kenya Medical Supplies Authority	Supply Of Medical Drugs-All Level Iii Health Centres	1003	15-May-24			-	-	2,285,390
27 6	Kenya Medical Supplies Authority	Supply Of Medical Drugs-All Level Ii Health Facilities	1001	13-May-24			-	-	11,827,089
27 7	Kenya Medical Supplies Authority	Supply Of Surgical 3 Ply Face Masks	8088	21-Oct-20			4,700,000	-	4,700,000
27 8	Kenya Medical Supplies Authority	Supply Of Medical Drugs For Bomet East Sub County Hfs	913	8-Feb-24			-	-	8,115,148
27 9	Keriprods	Supply Of Balls And Nets		22/02/2021			550,000	-	550,000
28 0	Kibo Africa	Supply Of Motor Bikes					1,393,000	-	1,393,000
28 1	Kirolan Ltd	Tractor Tyres		22/12/2023					852,000

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28 2	Kossy Ltd	Supply Of Tyres				181,500	-	181,500
28 3	Kusumek Holdings Limited	Supply Of Laundry Products, Detergent Liquids Soap 20ltrs	867	23/10/2023		499,950	-	500,000
28 4	Kyan Pharma Limited	Supply Of Pharmaceuticals To Sotik Sub County Health Facilities0	959	7-Mar-24		-	-	2,198,000
28 5	Latent Engineers Limited	Kitchen Items		6-Apr-24				446,300
28 6	Lebrico Limited	Supply And Delivery Of Motor Vehiecle Tyres		27-Mar-24				495,000
28 7	Lebrico Limited	Assorted Tubeless		15/3/2024				1,035,000
28 8	Legit Health-Care Limited	Supply Of Lab Reagents To Bomet East Health Laboratories	966	7-Mar-24		-	-	2,487,650
28 9	Livesale Supplies Limited	Purchase Of Library Board Room Synthetic Chairs	254	26th March 2024			-	550,000
29 0	Macilan Company Limited	Supply Of Spare Parts				1,591,508	-	1,591,508
29 1	Majestic Fire Engineering Ltd	Supply Of 9kg Chemical Powder Extinguisher And Fire Extinguisher Water Type	762	4-Dec-23		-	-	2,290,550
29 2	Marop Ventures	Supplies				225,250		225,250
29 3	Marop Ventures	Supply Of Thermal Rolls	632	5-Jun-24				590,000
29 4	Mastervets Co.Ltd	Anthrax Vaccines		4-Apr-24				2,100,000
29 5	Mcfinely Health Care	Supply And Delivery Of Medical Equipment-Laundry Drier	925	17-Nov-23		-	-	1,800,000
29 6	Mekit Ventures Limited	Supply Of Fuel And Oil	599	3-May-24		487,597	-	487,597
29 7	Mellabri Company Limited	Supply Office Stationeries	701	13-Mar-24		348,700		348,700

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29 8	Mellabri Company Ltd	Procurement Of Laptops And Other Accessories		8-Feb-24					841,000
29 9	Milwes Investments And General Contractors Limited	Supply Of Stationeries					349,950	-	349,950
30 0	Mustard Rivers	Supply Of Hospital Patient Beds	1010	19-Jun-24			-	-	2,964,800
30 1	Nazareen Investments Ltd	Silage Tubes And Desmodium Tubes		3-Aug-24					499,450
30 2	Nimron Ventures Limited	Supply Of Tropies,Track Suits And Sportshoes	184	14th April2023			1,358,000	-	1,358,000
30 3	Ongocho Holdings Limited	Supply Of Stationery	880	11-Aug-23			770,000	-	770,000
30 4	Oroshi Ltd	Supply Of Softwares					1,943,000	-	1,943,000
30 5	Patstar Limited	Supply And Delivery Of Sanitation Items	931				520,500	-	520,500
30 6	Patstar Limited	Purchase Of Football Boots	174	5th April 2023			3,008,000	-	3,008,000
30 7	Pharmatrans Networks Ltd	Supply And Delivery Of Pharmaceuticals To Konoin Sub County Health Facilities	972	14-Mar-24			-	-	2,516,000
30 8	Philshad Ltd	Kitchen Garden Seeds		4-Aug-24					1,096,600
30 9	Platinum Enterprises Limited	Supply And Delivery Of Office Laptops	2518	3-Aug-24			1,499,999	-	1,499,999
31 0	Presno Enterprrie Limited	Supply, Installation, Testing And Commissioning Of Solar Streetlights At Kapkoros Market	412	14/02/2024			1,150,040	-	1,150,040
31 1	Prime Health Pharma Ltd	Supply Of Specialised Lab Reagents To Lcrh	940	17-Jan-24			-	-	3,896,362
31 2	Primescore Logistics Limited	Purchase Of Murram For Boito Ward		4-Sep-24			1,221,000	-	1,221,000

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31 3	Princetech International Limited	Purchase Of Murram For Kapletundo Ward		4-Sep-23			1,554,300	-	1,554,300
31 4	Realpro Motorcare Garage And Autospare	Motor Vehicles Parts/Accessories/Manufecture/Supply Services	2476	31/01/2024			436,100	-	438,000
31 5	Realscape Ventures Limited	Purchase Of Murram For Ndanai/Abosi Ward		13-Mar-24			1,036,640	-	1,036,640
31 6	Reenavis Supplies And Services	Supply Of Hepatitis B Vaccines	947	9-Feb-24			-	-	1,110,000
31 7	Rhobech Contruaction &General Ltd	Supply Of Workshop Equipment Tools		16/01/2024			1,485,000	-	1,485,000
31 8	Roreki Limited	Supply Of Motor Vehicle Tyres	939	11-Apr-24			-	-	330,000
31 9	Rotima Company Ltd	Supply And Installation Testing And Dcommissioning Of Floodlights At Bomet Tresh Produce Market And Cdg Bomet Town	429	2-Apr-24			855,816	-	855,816
32 0	Ruthel Co.Ltd	Accaracides		23/5/2024					1,162,000
32 1	Safariland Enterprises Company Limited	Supply Of Kitchen Office Items		5-Jul-22			556,086	-	556,086
32 2	Salanik Company Limited 422	Supply Of Weight And Measures Equipments		4-Dec-24			499,500	-	499,500
32 3	Salshakay Limited	Asoorted Tubeless		6-Mar-23					950,400
32 4	Samjane Chain Links Co. Ltd	Cultural Materials	257	17th Apr 2024				-	491,000
32 5	Samkoj Group	Supply Of Learning Materials	537	31/3/23			1,855,816	-	1,855,816
32 6	Sanswin General	Supply Of Stationery	718	29/5/2024			773,690	-	773,690
32 7	Sapsta Enterprise	Supply And Delivery Of Disaster Ppes	820	6-Dec-23			2,782,000	-	2,782,000

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32 8	Sasafronne Enterprise Ltd	Supply Of Non Pharms To Bomet Central Health Facilities	970	8-Mar-24			-	-	2,122,500
32 9	Shapejo Construction And Supplies Ltd	Supply And Delivery Of Global Hand Washing Materials	914	16-Oct-23			-	-	1,605,000
33 0	Silver Gain Company Ltd	Supply And Delivery Of Office Stationeries		18-Apr-23			620,000		620,000
33 1	Sintouch Investment Limited	Purchase Of Murrum For Embomos Ward		13-Mar-24			973,500	-	973,500
33 2	Skyscent Emporium Ltd	Supply Of Iiec Materials	954	21-Feb-24			-	-	375,900
33 3	Skyscent Emporium Ltd	Assorted Fruit Seedlings		23/5/2024					2,300,000
33 4	Sonkara Company Ltd	Sweet Potatoe Fines		30/5/2024					785,750
33 5	Space Rift Investment Limited	Supply Of Laptop.		2-Nov-44			199,000	-	199,000
33 6	Stannock Enterprise	Supply Of Phones	545	18-May-06			258,000	-	258,000
33 7	Step Joint Supplies Ltd	Supply And Delivery Of Floodlights And Accessories	438	13/05/2024			999,980	-	999,980
33 8	Subbase Limited	Supply, Installation, Testing And Commisioning Of Floodlights At Kapsebet (Silibwet Township Ward And Kaura Corner Chepchabas Ward	436	19/04/2024			865,940	-	865,940
33 9	Sundel Investment	Gotab Gaa Forum Items	378	3-Nov-23			488,000	-	488,000
34 0	Supcare Holdings Limited	Supply Of Lab Reagents To Bomet Central Health Laboratories	993	22-May-24			-	-	2,722,400
34 1	Tarant Investment Ltd	Stationery	245	23/1/2024			202,500	-	202,500

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34 2	Taylor Made Supplies	Supply Of Lab Reagents Tocheपालungu Sub County Health Laboratories	981	14-Mar-24			-	-	2,588,700
34 3	Tea Rimz Limited	Supply And Delivery Of Round-Neck -Shirts	401	5-Feb-24			477,000	-	477,000
34 4	Teczer Technologies Ltd	Supply And Maintenance Of Floodlights At Chebitet, Kolonge, Kipsuter And Kapoleseroi Shopping Centres	392	28/11/2023			900,000	-	900,000
34 5	Teibei Co Ltd	Supply And Delivery Of Office Stationeries		15-Nov-23					564,150
34 6	The Skylight Online Tech Enterprise Limited	Purchase Of Murram For Chemagel Ward Ward					1,588,400	-	1,588,400
34 7	Tonex Supplies And Logistics	Supply Of Motor Vehicle Spare Parts					1,419,000	-	1,419,000
34 8	Trackwan Limited	Supply Installation , Testing And Commissioning Of Floodlights At East Sotik (Mutarakwa Ward) And Kapchoplio Chemagel Ward	397	4-Jan-24			899,064	-	899,064
34 9	Tremel And F Company Ltd	Supply And Delivery Of Services Parts For Agribusiness Baler					1,959,000	-	1,959,000
35 0	Tumson Supplies And Construction Ltd	Supply Of Volleyballkits, Volleyball And Footballnets	189	18th April 2023			2,980,000	-	2,980,000
35 1	Turbine Developers Limited	Boma Rhodes		3-Nov-24					1,720,000
35 2	Vinways Company Ltd	Supply Of Sanitary Items	629	5-Mar-24					499,500
35 3	Vorgen Enterprises Ltd	Supply And Delivery Of Lab Reagents	1017	24-Jun-24			-	-	2,887,000
35 4	Vulnick Investment	Supplies					432,000		432,000

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35 5	Wesmark Pharmacy Ltd	Supply Of Jigger Control Chemicals	982	25-Mar-24			-	-	1,017,000
35 6	Wyce Masters Limited	Supply Of Digital Voice Recorder;Hire Of Conference Recording Equipment.	2428	20/11/2023			290,000	-	290,000
35 7	Zealant Works Ltd	Brood Stock Feeds		3-Aug-24					460,000
35 8	Ancient Construction Company Limited	Supply And Delivery Of Materials For Chesoen Tbes			1,499,020	1,499,020			1,499,020
35 9	Barackson Gen Stores	Supply And Delivery Of Chicks			1,837,500	1,837,500			1,837,500
36 0	Benhtech Ltd	Supply And Delivery Of Tents			1,800,000	1,800,000			1,800,000
36 1	Bomet Highway Service Station	Fuel			1,200,000	1,200,000			1,200,000
36 2	Branland Limited	Supply And Delivery Of Laptops			920,500	920,500			920,500
36 3	Deep River Enterprises	Supply And Delivery Of Branded T-Shirts			650,000	650,000			650,000
36 4	Goldbind Co Ltd	Supply Of Assorted Tree Seedlings			550,000	550,000			550,000
36 5	Greenmill Constr	Supply And Delivery Of Water Tanks			180,000	180,000			180,000
36 6	Itebwo Holdings Ltd	Supply And Delivery Of Specialized Equipment			799,998	799,998			799,998
36 7	Jkuat	Supply Of Ovacado Seedlings			2,000,000	2,000,000			2,000,000
36 8	Jkuat	Supply Of Banana Seedlings			2,500,000	2,500,000			2,500,000
36 9	Kayzeers Limited	Supply And Delivery Of Tyres			945,000	945,000			945,000

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37 0	Kimrods Ventures Limited	Supply And Delivery Of Materials For Chesoen Tbcs			1,320,0 00	1,320,0 00			1,320,000
37 1	Kormom Holdings Ltd	Pipes For Irrigation Chebunyo Ward			4,997,7 90	4,997,7 90			4,997,790
37 2	Kossy Ltd	Supply Of Tyres			181,500	181,500			181,500
37 3	Luminosity Trading Co.Ltd	Supply Of Office Stationery			100,000	100,000			100,000
37 4	Milcent Kenya Ltd	Supply Aand Delivery Of Ict Equipment			490,000	490,000			490,000
37 5	Ongocho Holdings Limited	Supply And Delivery Of Water Tank 1,000 Ltrs			2,490,0 00	2,490,0 00			2,490,000
37 6	Rikifam Limited	Supply And Dlivery Of Artifacts,Children Attire And Staff T-Shirts			1,568,0 00	1,568,0 00			1,568,000
37 7	Sielans Ware E.A Ltd	Supply And Delivery Of 973 Ceiling Board To Sigor High School			1,800,0 50	1,800,0 50			1,800,050
37 8	Tailor Made Supplies	Supply And Delivery Of Lab Reagent			2,917,8 00	2,917,8 00			2,917,800
37 9	Tremel & Co Ltd	Supply And Delivery Of Tyres			341,500	341,500			341,500
38 0	Trezi Limited	Supply And Delivery Of Hybridization Ovens Or Incubators			2,600,0 00	2,600,0 00			2,600,000
38 1	Trezi Ltd	Supply Of Furniture			239,000	239,000			239,000
38 2	Walcko Traders	Supply And Delivery Of Iron Sheets			1,700,0 00	1,700,0 00			1,700,000
38 3	Walleng Limited	Supply And Delivery Of Imam Sops Guidelines			395,000	395,000			395,000

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			TOTALS					247,388,944
	Acquisition Of Land							
284	David Kibet Kitur	Acquisition Of Land For Mulot Bus Park		29-Mar-23			1,350,000	1,350,000
285	David Kipkoech	Acquisition Of Land For Itibet Ecd					450,000	450,000
286	Francis Laboso Kimibei	Acquisition Of Land For Sales Yard And Bus Park At Mulot		29-Mar-23			3,150,000	3,150,000
287	John Kipkorir Marindany	Acquisition Of Land For Mulot Bus Park		29-Mar-23			1,350,000	1,350,000
288	Joseph Kimutai Towett	Acquisition Of Land For Ict Hub -Mulot		29-Mar-23			31,974,000	31,974,000
289	Joseph Kipkemoi Sang	Acquisition Of Land For Kimisiong Ecd					1,450,000	1,450,000
290	Kibosek Arap Mosonik	Acqisition Of Land For Kachemoino Ecd					500,000	500,000
291	Kiprotich Arap Chepkwony	Acquisition Of Land For Kaboson Open Air Market					800,000	800,000
292	Paul Kipkemoi Soi	Acquisition Of Land For Kaboson Open Air Market					1,650,000	1,650,000
293	Sammy Kosgei	Acquisition Of Land For Bomet Stadium		29-Mar-23			37,500,000	37,500,000
			TOTALS					80,174,000
	Supply Of Services							
294	Amaco	Insurance Covers For Motor-Vehicles			192,904		192,904	192,904
295	Babsah Agencies Limited	Aluminium Partitions And Paint Works At Lhup			480,907		480,907	480,907
296	Bolila Autospares	Repair Of Motorvehicle			211,755		211,755	211,755
297	Brevan Hotel	Conference Facility			1,600,000		1,600,000	1,600,000

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29 8	Brevan Hotel	Conference Facility			2,500,0 00	2,500,0 00			2,500,000
29 9	Brevan Hotel	Provision Of Conference Facility			521,000	521,000			521,000
30 0	Brevan Hotel & Conference Centre	Provision Of Conference Facility			1,600,0 00	1,600,0 00			1,600,000
30 1	Chang Sierra Springs Limited	Provision Of Conference Facilities			650,000	650,000			650,000
30 2	Chang Sierra Springs Ltd	Conference Facility			720,000	720,000			720,000
30 3	Chang Sierra Springs Ltd	Conference Facility			356,000	356,000			356,000
30 4	Cmc Motors Ltd	Repair Of Motor Vehicles			2,843,6 17	2,843,6 17			2,843,617
30 5	Exotic Hotel	Conference Facility			1,200,0 00	1,200,0 00			1,200,000
30 6	Exotic Hotel	Conference Facility			1,400,0 00	1,400,0 00			1,400,000
30 7	Famous Gate Hotel	Catering Services			625,000	625,000			625,000
30 8	Famous Gtes Ltd	Conference			500,000	500,000			500,000
30 9	Gordon Ogola Kipkoech & Co	Legal Fees			3,372,0 00	3,372,0 00			3,372,000
31 0	Itembe Driving School	Training Of Drivers			600,000	600,000			600,000
31 1	Kenya School Of Government Lower Kabete Campus	Training			227,940	227,940			227,940
31 2	Kirwa Jonah T/A Mwakio Kirwa	Legal Fees			1,195,0 00	1,195,0 00			1,195,000

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31 3	Lingamo Enterprises Limited	Leadership Training			1,485,000	1,485,000			1,485,000
31 4	Madison General Insurance	Provision Of Insurance Services			68,748	68,748			68,748
31 5	Mefa Fabrication	Repair Of Motorvehicle			199,984	199,984			199,984
31 6	Nation Media Group	Provision Of Advertisement Services			174,580	174,580			174,580
31 7	Neo-Belt Limited	Support For Tbc			1,422,390	1,422,390			1,422,390
31 8	Polygon Star Compny	Development Of Marketing Portal			829,864	829,864			829,864
31 9	Principal Secretary State Department For Correctional Services	Government Liabilities Owed By The Officer Named Smion Sang			224,200	224,200			224,200
32 0	Realedge Africa Venturs Ltd	Provision Of Air Tickets			1,186,415	1,186,415			1,186,415
32 1	Saramek Ltd	Conference Facility			685,000	685,000			685,000
32 2	Standard Group	Advertisement			127,600	127,600			127,600
32 3	Tenwek Mission Hospital	Provision Of Wheelchairs To Persons With Disabilities			1,500,000	1,500,000			1,500,000
32 4	The Fairhills Bomet	Conference Facility			200,000	200,000			200,000
32 5	Topfly Motors Ltd	Repair Of Motor-Vehicles			1,245,650	1,245,650			1,245,650
32 6	Toyota Bhogals Narok	Repair Of Motor-Vehicles			530,400	530,400			530,400
32 7	Africa Merchant Assurance Company Limited	Car/Truck Insurance	2488	19/03/2024			1,864,223	-	1,864,223

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328	African Touch Safaris Limited	Provision Of Air Tickets	950				87,585	-	87,585
329	African Touch Safaris Limited	Provision Of Air Tickets	860				1,459,950	-	1,459,950
330	African Touch Safaris Limited	Provision Of Air Tickets	2424	20/09/2023			49,400	-	49,400
331	African Touch Safaris Limited	Airline Ticket/Boarding Pass, Domestic Air Ticket Economy Class	2460	18/12/2023			97,840	-	97,840
332	Amaco Limited	Insurance Cover	599	28/02/2024					286,323
333	Amazon Adventures	Being Payment For The Provisio Of Air Ticket					32,870	-	32,870
334	Ancient Construction Company Limited	Renovation Of Lebekwet Tbc-Bomet Central		28/6/2024					903,352
335	Babsah Agencies	Renovation Works Of Maternity At Makimeny H/Centres	785	1-Jun-23			-	-	1,952,836
336	Benthech Ltd	Repair Of Tata 055a					866,000	-	866,000
337	Beynes Enterprises Limited	Renovation Of Boongo Tbc-Bomet Central		20/5/2024					1,898,860
338	Beynes Enterprises Limited	Renovation For Public Works Offices		29-May-24			914,824	-	914,824
339	Brevan Hotel And Conference Centre Ltd	Full Day Conference Fee							387,000
340	Brevan Hotel And Conference Centre Ltd	Provision Of Conference And Hotel Services		9-May-18			2,374,400		2,374,400
341	Brevan Hotel And Conference Centre Ltd	Conference Facility					1,600,000	-	1,600,000
342	Brevan Hotel And Conference Centre Ltd	Facilitation Of Launching Of Tea Tourism And Conservartion Marathon 2024	416	26/02/2024			530,000	-	530,000

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34 3	Brislink Ltd.	Professional Consultancy Services.		9-Nov-06		1,500,000	-	1,500,000
34 4	Chang Sierra Springs Ltd	Full Day Conference Fee	607	3-Jun-24				405,000
34 5	Chang Sierra Springs Ltd	Provision Of Conference Services	973	8-Apr-24		-	-	49,000
34 6	Chang Sierra Springs Ltd	Provision Of Catering Services		27-Mar-24				420,004
34 7	Ciala Resort Kenya Limited	Conference Facilities				147,000		147,000
34 8	Ciala Resort Kenya Limited	Conference Facility				1,183,000	-	1,183,000
34 9	Cmouse Studios Ltd	Repair And Maintenance Of Computers And Software Support				495,500	-	495,500
35 0	Connies Three Eighteen Parlour Ltd	Hiring Of Aframe Tent For Youth Conference	703	17/2/2024				1,874,500
35 1	Corporate Events Management Ltd	Provision Of Holding Tents At Bomet University				1,450,000	-	1,450,000
35 2	Council Of Governors	Being Payment For Subscription To Council Of Governors				2,000,000	-	2,000,000
35 3	Cylvia Construction Ltd	Mv Repairs	256	23-Apr-24			-	698,000
35 4	Dt Company Ltd	Being Payment For Service And Maintenance Of Fire Engine				105,182	-	105,182
35 5	Emanju Works Co.Ltd	Renovation Of Kapsimotwo Tbc-Chemagel Ward		27/6/2024				696,150
35 6	Eunirigae Company Ltd	Renovation Of Kongotik Cattle Dip-Kembu Ward		18/10/2024				1,499,024
35 7	Exotic House Limited	Catering Service, Assorted Lunches And Drinks	2531	4-May-24		220,500	-	220,500
35 8	Exotic House Ltd	Provision Of Hotel Services		21-Nov-23				225,000

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359	Exotic House Ltd	Provision Of Hotel Services		8-Feb-24				177,000
360	Famous Gates Limited	Provision Of Catering Services For Kncci Leadership And Members	926			1,200,000	-	1,200,000
361	Famous Gates Limited	Provision Of Catering Services	952	21-Feb-24		-	-	1,400,000
362	Famous Gates Limited	Conference Facility		20-Aug-79		650,000	-	650,000
363	Famous Gates Limited	Conference Facility	716	8-Apr-24		220,000		220,000
364	Famous Gates Limited	Provision Of Conference And Hotel Services For Induction Of New Tetii Staffs		27/03/2024		226,500	-	226,500
365	Famous Gates Limited	Capacity Building Of Micro, Small And Medium Traders	421			499,500	-	499,500
366	Fancel Construction Limited	Renovation Works Of Bomet County Wash Hub At Bomet Hc		1-Jun-23		-	-	993,485
367	Fancel Construction Limited	Conference				500,000	-	500,000
368	Faskoff Intent Ltd	Renovation Of Menet Tbc-Kembu Ward		18/6/2024				1,502,146
369	Fidelity Shield Insurance Co.	Provision Of Insurance Cover				731,062	-	731,062
370	Flolizz Contractors Ltd	Renovation Of Bomet Green Stadium Pevillion		17-Feb-16		4,531,397	-	4,531,397
371	Frelan Technologies	Sanitation	249	5th March 2024			-	395,000
372	Ga Insurance Ltd	Provision Of Insurance Cover For Tata Tipper		10-Dec-23		1,520,916	-	1,520,916
373	Glivid Ltd	Renovation Of Senetwet Cattle Dip-Bomet East		27/6/2024				975,600
374	Henri Fayol Consultants Ltd	Consultancy		2-Sep-24				2,298,000

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37 5	Heritage Insurance Company Limited	Provision Of Insurance Cover For Motor Vehicle Registration Number 36cg253a	956				358,197	-	358,197
37 6	Heritage Insurance Company Limited	Being Payment For Provision Of Insurance Cover		17/05/2022			2,394,266	-	2,394,266
37 7	Icpak	Subscription To Professional Body							1,560,000
37 8	Jackaamo Company Limited	Repair Works Toyota Hilux D/Cap Reg Kak 890e		11-Mar-23			317,700	-	317,700
37 9	Jeffman Co.Ltd	Renovation Of Cattle Dip And Vaccinating Crush - Sotik		24/6/2024					1,089,823
38 0	Kalitus Holdings Limited	Levelling Of Cheptalal Playing Field	678	13th May2024					3,125,693
38 1	Kenya Literature Bureau Publishers And Printers	Printing Of Budget Documents	611	14/03/2024				-	2,253,300
38 2	Kenya Orient Insurance Co Limited	Provision Of Motor Vehicle Insurance	1012	18-Jun-24				-	1,713,420
38 3	Kenya Orient Insurance Co Limited	Procurement Of Motor Vehicle Insurance Services		20-Jun-24					776,438
38 4	K-Glad Consultancy Limited	Consultancy		2-Sep-24					2,987,000
38 5	Kiso Auto Garage	Motor Vehicle Repairs					517,000		517,000
38 6	Kiso Auto Garage	Repair And Servicing Of Motor Vehicles	923	17-Nov-23				-	321,990
38 7	Kiso Auto Garage	Motor Vehicle Repair		27/4/2024					803,500
38 8	Kiso Auto Garage	Motor Vehicle Repair		27/4/2024					1,089,800
38 9	Kistan Enterprises Limited	Renovation Of Chebunyo Slaughter House,Pit Latrine		22/5/2024					2,546,271

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39 0	Kistan Enterprises Limited	Renovation Of Kapkelei Slaughter House		22/5/2024					2,535,771
39 1	Kisumu Hotel	Provision Of Catering Services		3,6,2022					944,000
39 2	Lake Nakuru Lodge Ltd	Provision Of Conference Services	934	8-Dec-23			-	-	435,700
39 3	Latent Engineers Limited	Renovation Works For Sotik Cgb Houses		19/12/2024			-		750,000
39 4	Le Savanna Country Lodge Ltd-Kisumu	Being Payment For The Provision Of Catering And Conference Services		11-Aug-21			36,000	-	36,000
39 5	Liltech System Ltd	Renovation Of Chepkositonik Cattle Dip-Bomet East		27/6/2024					975,850
39 6	Mathalan Ltd	Renovations Of Lelatic Sweet Potato Plant.					2,400,000	-	2,400,000
39 7	Medquip Limited	Service And Maintenance Of Oxygen Plant For Lcrh	990	28-Jun-24			-	-	974,786
39 8	Mill View Hotel Ltd	Provision Of Confrence Facility					140,000	-	140,000
39 9	Milwes Investment \$ General Supplies	Training	248	19th March 2024				-	355,000
40 0	Mosqao Enterprises Limited	Mainteinance	1396	1-Nov-24			225,000	-	225,000
40 1	Nation Media Group Limited	Provision Of Space For Advertisement Of Shortlisted Candidates					430,000	-	430,000
40 2	Nation Media Group Limited	Being Payment For Advertisement Of Vaccancies					180,120	-	180,120
40 3	Nation Media Group Limited	Being Payment For Advertisement					750,000	-	750,000
40 4	Nation Media Group Limited	Being Payment For Provision Of Space					700,000	-	700,000
40 5	Nation Media Group Limited	Provision Of Advertising Space		28-Sep-23					330,600
40 6	North Coast Beach Hotel	Conference Facilities					120,000		120,000

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40 7	Petnic Ltd	Renovation Of Lelechonik Cattle Dip-Bomet East		27/6/2024				957,300
40 8	Pioneer General Insurance Ltd	Provision Of Insurance Cover For Plant Machinery		5-Dec-24			1,619,266	-
40 9	Raivy Limited	Provision Of Consultancy Services		26-Mar-23			2,000,000	2,000,000
41 0	Rdi Consultancy Ltd	Provision Of Consultancy Services		8-Apr-24				1,485,000
41 1	Renaissance Planning Ltd	Provision Of Consultancy Services		1-Jul-19			2,099,223	2,099,223
41 2	Ride On Agencies Company Limited	Airtickets					335,000	335,000
41 3	Ride On Agencies Company Limited	Airline Tickets	856	29/09/2023			350,380	-
41 4	Ride On Agencies Company Limited	Facility Rental Rent	2449	7-Mar-23			1,309,280	-
41 5	Ride On Agencies Company Limited	Provision Of Airtickets	499	6-Dec-23			-	-
41 6	Rivotex Africa Limited	Renovation Of Tarakwa Cattle Dip-Bomet Central		22/6/2024				1,300,936
41 7	Skylarks Solutuion Limited	Policy Development	249	14th May 2024				-
41 8	Sogan Holdings Limited	Training	186	14th March 2024				-
41 9	Standard Group Ltd	Advert					216,920	216,920
42 0	Standard Group Ltd	Being Payment For The Provision Of 1/4 Space Advertisement					127,600	-
42 1	Standard Group Ltd	Being Payment For Provision Of Space		22/08/2019			398,880	-
42 2	Standard Group Ltd	Advertisement Of Memorial Annivasary Of The Late Governor		16/12/2020			1,870,000	-

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42 3	Standard Group Ltd	Being Payment For Provision For Advertisement Space					201,840	-	201,840
42 4	Sunshine Hotel Limited	Catering Services	623	4-Aug-24			-	-	297,880
42 5	Taj Aziz Limited	Renovation Of Public Toilet At Chebunyo Sales Yard		27-Oct-21					3,288,847
42 6	Tekite Company Limited	Repair Of Grader					1,183,000	-	1,183,000
42 7	The Exotic House Limited	Catering Services	578	24-May-24			237,000	-	237,000
42 8	The Standard Group Limited	Advertising	280	27-Jan-21			133,400		133,400
42 9	Toyota Bhogols Narok	Payment For Motor Vehicle Repairs					530,400	-	530,400
43 0	Tristar Autocare Centre Limited	Maintenance Of Motor Vehicles	943	18/04/2024			1,900,000	-	1,900,000
43 1	Ultimate Management Solution Ltd	Policy Development		23/5/2024					2,700,000
43 2	Vittoria Suits	Conference Facility					613,725	-	613,725
43 3	Waymore Company Limited	Renovation Of Governors' Office	951				3,299,426	-	3,299,426
43 4	Weston Hotel	Conference					300,000	-	300,000
43 5	Weston Hotel	Conference Facilities		9-Feb-00			336,000		336,000
43 6	Weston Hotel	Conference Facilities					492,000		492,000
43 7	Supreme Plan Consultant Limited	Consultancy Services For Zoning Of Bomet Town					2,909,280		2,909,280
43 8	Yatgah Events Limited	Facilitation For A Public Events	907				1,392,000	-	1,392,000
		TOTALS							146,529,329
		GRAND TOTAL							1,021,785,351

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Annex 3 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	97,462,923	121,878,000	-	-	219,340,923
Buildings And Structures	1,371,534,048	296,041,002	-	-	1,667,575,050
Transport Equipment	196,128,452	-	-	-	196,128,452
Office Equipment, Furniture And Fittings	145,456,526	5,708,162	-	-	151,164,688
ICT Equipment	131,740,901	8,433,095	-	-	140,173,996
Machinery And Equipment	594,752,364	144,308,308	-	-	739,060,672
Heritage And Cultural Assets	-	32,000,000	-	-	32,000,000
Biological Assets	-	600,000	-	-	600,000
Intangible Assets	41,929,747	-	-	-	41,929,747
Infrastructure Assets- Roads, Rails	7,622,382,284	664,876,694	-	-	8,287,258,978
Work In Progress	-	-	-	-	-
Total	10,201,387,245	1,273,845,261	-	-	11,475,232,506

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 9 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

County Government of Bomet
County Executive
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Annex 4 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Bomet County Bursary Fund	58,000,000	12,500,000	70,500,000		141,000,000	141,000,000		
2.	FLOCCA	13,042,114		16,714,200	53,830,565	83,586,879	83,586,879		
3.	Bomet Water Company	33,200,000	31,400,000	15,400,000	-	80,000,000	80,000,000		
4.	Longisa County Referral Hospital	54,500,000	26,700,000	37,854,540	2,000,000	121,054,540	121,054,540		
5.	Cheptalal Sub-county Hospital	4,476,250	3,158,500	2,294,750	-	9,929,500	9,929,500		
6.	Ndanai Sub county Hospitals	6,964,000	4,002,000	2,668,000	-	13,634,000	13,634,000		
7.	Sigor Sub-county Hospital	6,584,000	2,672,000	3,756,000	-	13,012,000	13,012,000		
8.	Kapkoros Sub-county Hospital	2,480,000	1,428,000	476,000	476,000	4,860,000	4,860,000		
	Total					467,076,919	467,076,919		

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Director of Finance
County Executive

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



BOMET COUNTY EXECUTIVE
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Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Legal fees	Z.K.Yego Advocates	Ksh	7,000,000	Jun-25	Claim is subject to taxation by court
2	Legal Fees Nakuru Court of Appeal NO.29 of 2024	Gordon Ogolla Kipkoech Advocates	Ksh	4,000,000	Jan-25	Subject to taxation by Court
3	Party to Party Legal Costs	Were & Co Advocates	Ksh	240,000	Dec.24	Costs awarded by Court
4	Legal Costs	Mutai Kipkemoi Advocates	Ksh	394,000	Dec.24	Cost awarded by consent of parties in 2018
5	Legal fees	Mwamuye Mzungu & Solomon Advocates	Ksh	1,900,000	Dec.24	Fees bal.in Bomet HCCC No.1 of 2019
6	Costs and award for breach of contract	Mwenesi & Co.Advocates	Ksh	8,000,000	Jan.25	Costs awarded plus decretal amount
7	Legal Fees	SMS Advocates	Ksh	5,300,000	Jun.25	Subject to taxation by court
8	Claim	Mutinda Wa Ngei ERLC 214 of 2016	Ksh	8,000,000	Jun.25	Award by trial court.Pending appeal
9	Accident claim	Evalyne Langat	Ksh	1,500,000	Jun.25	
10	Claim for malicious damage	Robert Koros -v- CGOB	Ksh	700,000	Jun.25	Matter Pending before court
11	Accident claim-BOMET WATER CO.LTD	Sharon Langat	Ksh	4,500,000	TBA	Pending Appeal
12	Claim for malicious damage	Richard Kipkemoi Koech	Ksh	700,000	TBA	Pending in court
13	Legal fees Nakuru Court of Appeal	Mwakio Kirwa Advocates	Ksh	3,000,000		Pending taxation by taxing master
	Total			45,234,000		

Annex: 6 Reporting of Climate Relevant Expenditures

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



Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster management and special programs	Disaster Risk Reduction	Technological (fire) and hydrological (drowning)	Preparedness: equipping disaster management team with personal protective equipment (PPEs)	Assorted PPEs	2,400,000	Awaiting payments
Disaster management and special programs	Disaster Risk Reduction	Technological (fire) and hydrological (floods)	Response & Rehabilitation: acquisition and stocking recovery support systems (Non-food items: blankets and mattresses) for floods and fire victims	Non food items	1,200,000	Processed