REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

Ref: OAG/KRO/BCA/2022/2023(27) **06 March, 2024**

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

(1) Ag DC
(1) for tabling
(2) for posting on the website
15/3/24

Dear Sir

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

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

(2) Table for TNA
15/3/24

Yours faithfully

Stanley Mwangi
For: AUDITOR-GENERAL

Copy to:

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

BOMET COUNTY ASSEMBLY
RECEIVED
14 MAR 2024
P. O. BOX
BOMET

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

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

Tabled on 19/3/2024

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF BOMET

FOR THE YEAR ENDED 30 JUNE, 2023

BOMET COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023

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

TABLE OF CONTENTS

1. Acronyms and Glossary of Terms

a) *Acronyms*

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

b) *Glossary of Terms*

Comparative FY	Means the financial year preceding the current financial year.

2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes of 25 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 13 nominated Members of the County Assembly which represent special groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Cosmas Korir
2.	Clerk of the County Assembly	Isaac Kitur
3.	Deputy Clerk	Isaiah Kirui
4.	Head of Financial Services	Geofrey Maritim
5.	Head of Supply Chain Management	Richard Maritim
6.	Head of Legal	Oscar Sang
7	Head of Internal Audit	Stella Chemutai
8	Head of Corporate Services	Clement Kirui
9	Head of Human Resources	Diana Ngeno

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Isaac Kitur
2	Deputy Clerk	Isaiah Kirui
3.	Deputy Director Financial Services	Geofrey Maritim
5.	Director Supply Chain Management	Richard Maritim

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Internal Audit Committee

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

Bomet County Assembly Public Accounts and Investment Committee

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

Senate Public Accounts and Investment Committee

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

Bomet County Assembly Budget and Appropriation Committee

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

(e) Entity Headquarters

P.O. Box 590-20400
County Assembly Headquarter
Narok-Kaplong Highway
BOMET, KENYA

(f) Entity Contacts

Telephone: (254) 727887146

E-mail: info@bometassembly.go.ke

Website: www.bometassembly.go.ke

(g) Entity Bankers

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

2. Equity Bank (K) Limited
   Hospital Road, Upper Hill
   P.O.BOX 75104-00200
   NAIROBI

(h) Independent Auditor

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

(i) Principal Legal Adviser

1) The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112-00100
City Square 00200
NAIROBI-KENYA

2) **General Counsel**
Bomet County Assembly
P.O. Box 590-20400
BOMET

3. Governance Statement

The County Assembly

The County Assembly is constituted of twenty-five (25) Members elected under Article 177(1)(a), four members are nominated under Article 177(1)(c) and nine (9) are nominated under Article 177(1)(b) of the Kenya Constitution. It is headed by the Speaker who is elected by the MCAs. The Speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the secretary.
Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

a) Committee of Powers and Privileges
b) Committee on Delegated Legislation
c) Public Accounts/Investment Committee
d) Budget and Appropriations Committee
e) Committee on Petitions
f) Committee on Infrastructure (Roads, Transport, and Public Works)

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

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held no meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

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

b) Public Accounts/Investment Committee

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

Member	Designation	Ward
Hon. Charles Langat,	Chairperson	Boito
Hon. Dennis Busienei	Member	Chemagel
Hon. Richard Ruto	Member	Chemaner
Hon. Dennis Kiplangat	Member	Kongasis
Hon. Chelangat Caroline	Member	Nominated

Hon. Olivia Koskey	Member	Nominated
Hon Ann Mutai	Member	Silibwet

c) Budget and Appropriations Committee

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

.Member	Designation	Ward
Hon Eric Kirui	Chairperson	Kimulot
Hon. Robert Langat	Member	Mutarakwa
Hon. Josphat Kipkirui	Member	Singorwet
Hon. Cheptoo Roseline	Member	Rongena
Hon. Peter Kipkorir Langat	Member	Merigi
Hon. Paul Kirui	Member	Ndanai/Abosi
Hon. Benard Rotich	Member	Chebunyo
Hon. Stephen Changmorik	Member	Longisa
Hon. Benard Langat	Member	Kembu
Hon. Kiprotich Wesley	Member	Chebchabas
Hon. Kibet Ngetich	Member	Siongiroi
Hon. Ernest Rotich	Member	Mogogosiek
Hon. Mutai Peter	Member	Sigor

d) Committee on Petitions

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

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

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

e) Committee on Infrastructure (Roads, Transport and Public Works)

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

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

Member	Designation	Ward
Hon. Mutai Peter	Chairperson	Sigor
Hon. Josphat Kipkirui	Member	Singorwet
Hon. Nathan Kibet	Member	Kapletundo
Hon. Peter Kipkorir Langat	Member	Merigi
Hon. Richard Ruto	Member	Chemaner
Hon. Japhet Cheruiyot	Member	Embomos

f) Committee on Lands, Urban Planning, and Housing

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

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

Member	Designation	Ward
Hon. Anne Chepkemoi,	Chairperson	Silibwet
Hon. Dennis Busienei	Member	Chemagel
Hon. Benard Langat	Member	Kembu
Hon. Charles Langat	Member	Boito
Hon. Joseah Samoei	Member	Nyongores
Hon. Victor Rop	Member	Nominated

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in 2022/23 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

Risk management

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

Compliance

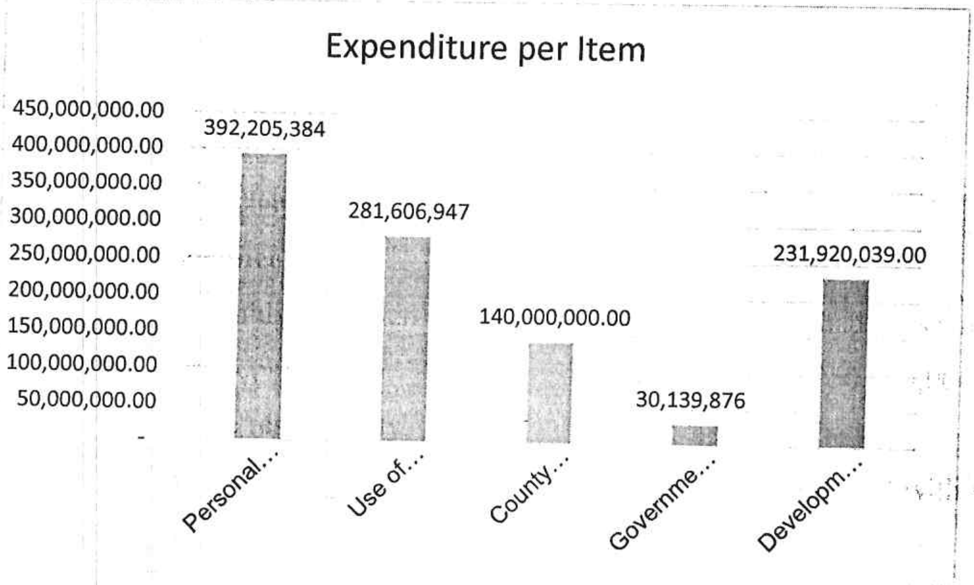
The County Assembly ensure that it adhere to relevant laws which include Public Finance Management Act 2012, Public Procurement and Disposal Act 2015. Reports under these laws are submitted quarterly to comply with these Acts.

4. Foreword by the Clerk of the Assembly

(i) Budget performance

The County Assembly approved budget for the FY 2022/2023 had gross allocation of KSh. 1,095,848. These comprises of KSh. 845,199,848 and KSh. 250,000,000 for current and capital expenditure respectively.

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



(ii) Operational Performance

The county assembly enacted the following legislations in the year under review;

	BILL	1st Reading	2nd Reading	Committee of the Whole Assembly	3rd Reading	Status
1	The County Climate Change Bill 2021	10th September 2021	25th February 2022	15th September 2021	23rd September 2022	Passed
2	The Bomet County Valuation for Rating Bill 2019	10th September 2020	17th March 2022	16th September 2022	22nd September 2022	Passed
3	The Bomet County Rating Bill 2019	10th September 2019	22nd July 2020	4th August 2021	11th August 2021	Passed

4	The Bomet County Appropriation Bill 2019(Bills N0.10)	23rd October 2019	23rd October 2019	23rd October 2021	23rd October 2021	Passed
5	The Bomet County Supplementary Appropriation Bill 2020	21st April 2023	21st April 2023	21st April 2023	21st April 2023	Passed
6	The Bomet County Appropriation Bill 2022	30th June 2023	30th June 2023	30th June 2023	30th June 2023	Passed
7	The Bomet County Finance Bill,2022	1st December 2021	9th March 2022	17th March 2023	17th March 2023	Passed

(iii) Performance of key development projects

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

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

The completion rate of these two projects are at 90% and 50 % respectively.

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

- The Construction of the Main Chamber and speaker's residence- There is need for better physical infrastructure and to provide a good working environment.
- Acquisition of Hansard Equipment –These will enhance dissemination of information.

The Media play a critical role in educating the public on the role of the County Assembly. In this way the County Assembly is held responsible on the action they took in the course of playing the mandate of oversight, legislation and representations.

(iv) Comment on value-for-money achievements

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

The members of the County Assembly will have proper space for debating, the members of the public in the gallery section will have an opportunity to follow the proceeding live.

(v) Challenges and Recommended Way Forward

The challenges currently faced by the Assembly are: -

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

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

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ISAAC K KITUR

CLERK OF THE ASSEMBLY

5. Statement of Performance Against County Assembly Predetermined Objectives

Strategic development objectives

The key mandate of the County Assembly of Bomet is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2022-2023.

Program	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	2 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2022/2023 2 number of bills were passed.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	Standing orders were reviewed and adopted
Program	**Objective**	**Outcome**	**Indicator**	
General Administration Human Resources.				
Train Members to adequately carry out general legislative work	Conduct workshops trainings and benchmarking visits	Continuous	No. of workshops, trainings and benchmarks undertaken	
Build capacity of the legal department to provide legislative support services, etc.	Carry out training of staff working in the legal department	Continuous	No. of legal department staff trained and providing support services	

Strengthen County Assembly's to carry out oversight work	• Train sectoral committees on oversight roles and responsibilities • Train staff on oversight techniques, including knowledge on public finance management	Continuous	No. of trainings undertaken No. of public participation events on oversight matters
Facilitate participation of citizens in the oversight process	• Undertake public participation events on oversight matters	Continuous	• No. of public participation events. • No. of feedback from the public

Fully operationalize all ward offices	• Provide guidance on the procedures and policies of the operations of the ward offices • Develop a detailed Ward Office Operations Manual • Build staff capacity of the ward staff • Conduct regular and structured dialogue with stakeholders on matters of concern to residents	2022	• No. functional ward offices • No. of meetings held and improved relations with the public
Enhance public relation activities both within and outside the Assembly	Undertake outreach programmes	Continuous	• No. of Corporate events • No. of open days

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile –

The County Assembly clerk ensures that sustainable efforts, broad trends in political and macroeconomics affecting sustainability priorities are prioritized and make reference to international best practices and key achievement and failures .During this period the County Assembly passed and approved Annual Development Plan which sets areas of focussed in the year 2022.It was anticipated that the increased participation by a larger cross-section of the population in the identification ,planning ,implementation, monitoring and evaluations of projects and programmes will bring to speed the quest to empower the citizenry as envisioned by the main objective of devolution.

b) Environmental performance

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

c) Employee welfare

i. The County Assembly has developed Human Resource and Procedure Manual which documents on all the processes of human capital.

ii. The adoption of performance appraisal systems by the County Assembly Service Board has assisted in appraising and rewarding staff.

iii. The Career Progression Guidelines were approved and implemented. This document has help in the career growth of the staff.

d) Market place practices-

i. Responsible Supply chain and supplier relations-

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

ii. **Responsible ethical practices-**

The whistle Blowing Policy has played a key role in uprooting unethical practices within the assembly.

e) Community Engagements

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

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

7.Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29 Sept 2023.

....

ISAAC K KITUR
CLERK OF THE ASSEMBLY

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

OFFICE OF THE AUDITOR-GENERAL

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

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

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.

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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Bomet set out on pages 1 to 42, which comprise the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Bomet as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unsupported Foreign Travel and Subsistence

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs.281,606,947 which includes Kshs.47,335,480 in respect of foreign travel and subsistence to Members of County Assembly catering for foreign travel costs while attending training in seven (7) foreign countries. However, the foreign trainings were not supported with training needs assessment, identifications of skill gaps contrary to Section K.4.4 of County Assembly Human Resource Policies and Procedures Manual of October, 2021 which stipulates that selection of trainees for all training programs to be based on identified needs.

In the circumstances, the accuracy, completeness and value for money for the expenditure amount of Kshs.47,335,480 could not be confirmed.

2. Unsupported Other Operating Expenses

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs.281,606,947 which includes Kshs.14,699,353 in respect of other operating expenses which further includes Kshs.1,042,440 in respect of rent for ward offices. However, copies of the title deeds from the land lords confirming land ownership were not provided for audit review.

In the circumstances, the regularity, accuracy and completeness of other operating expenses amount of Kshs.1,042,440 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development combined for the year ended 30 June, 2023 reflects final receipts budget of Kshs.1,095,199,848 and actual on comparable basis receipts of Kshs.1,075,872,839 resulting to underfunding of Kshs.19,327,009 or 2% of the budget.

Similarly, the statement reflects payments budget of Kshs.1,095,199,848 and actual on comparable basis expenditure of Kshs.1,075,872,246 resulting to under-absorption of Kshs.19,327,602 or 2% of the budget.

In circumstances, the underfunding and under-expenditure could have adversely affected provision of services to the stakeholders of the County Assembly.

2. Pending Bills

Other Important Disclosures and Annexure 1 to the financial statements reflects pending accounts payable balance of Kshs.2,643,640 which were not settled during the year under review but were carried forward to 2023/2024 financial year. However, supporting documents including invoices, payment vouchers and procurement documents were not provided for audit review. In addition, the dates when the supplies and services were incurred were not included in Annexure 1 as required by the template. Also, details of the pending bills indicating when they were incurred and the movement to the current balance were not provided for audit review.

Further, Management did not explain why the bills were not settled as the first charge during the year under review. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which prioritizes debt payments as a first charge.

Failure to settle bills during the year to which they relate distorts the financial stateme
for that year and adversely affects the provisions for the subsequent year to which
have to be charged.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

As disclosed under the progress on follow up of auditors recommendati
financial statements, the Management indicated that seven (7) prior y

were resolved with a balance of three (3) not resolved. However, Management did not provide reports and invitations from the oversight committee's detailing the deliberations and recommendations of the committees.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

1. Irregular Payment of Salaries Outside the Integrated Payroll and Personnel Database (IPPD) System

The statement of receipts and payments reflects compensation of employees expenditure amount of Kshs.392,205,384. However, included in the amount is Kshs.118,624,010 processed and paid to forty nine (49) employees and Members of the County Assembly outside the prescribed Integrated Payroll Personnel Database (IPPD) system contrary to The National Treasury Circular No.13/2019 dated 28 August, 2019, which states that Integrated Payroll Personnel Database (IPPD) must support the allocation of personnel emoluments. No explanation was provided by Management for the use of the manual system

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

2. Non-Compliance with One Third Basic Salary Rule

Review of the payroll records revealed seventeen (17) employees received net pay below a third (1/3) of their basic salary contrary to provisions of Section 19(3) of the Employment Act, 2007, which stipulates that the deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed.

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

3. Irregular Payment of Subscriptions to Professional Bodies

The statement of receipts and payments reflects an expenditure amount of Kshs.281,606,947 in respect to use of goods and services which as disclosed in Note 5 to the financial statements includes an amount of Kshs.14,699,353 in respect of other ›perating expenses. The expenditure includes amounts of Kshs.750,000 and shs.700,000 relating to subscription fees made to the Society of Clerks-at-the-Table OCATT) and the County Assemblies Forum (CAF) respectively. However, the 'ments were made without budgetary allocation contrary to Regulation 31(a) and 50(2) he Public Finance Management (County Governments) Regulations, 2015 which requires that all expenditure shall be entered into the budget and shall be committed only against allocation and commitments approval.

Further, there is no existing law or policy in place authorizing the said payments of subscription fees and no verifiable document was provided for audit to support the two organizations Constitutional mandates.

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

4. Delayed Completion of Speaker's Residence

The statement of receipts and payments reflects acquisition of assets amount of Kshs.231,920,039 as disclosed in Note 10 to the financial statements which includes an amount of Kshs.188,754,128 in respect of construction of buildings. The expenditure includes an amount of Kshs.8,104,467 in respect of construction of the speaker's residence. The tender to construct the residence was awarded on 13 January, 2022 at a cost of Kshs.34,500,000 for a period of twenty four (24) weeks ending 16 September, 2022. Project records indicated that the contractor had been paid a total amount of Kshs.12,578,000 equivalent to 36% of the contract amount against certified works completed as at 30 June, 2023. However, physical verification in the month of October, 2023 revealed that the construction was not complete after the initial contract was extended by another twelve (12) months to 07 November, 2023. Plastering, electrical, plumbing and painting works had not been completed and the Management did not provide for audit review the revised work schedule as well as the extended performance bond.

In the circumstances, the value for money may not be realized from the delayed works.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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 overall governance were not effective.

Basis for Conclusion

Weak Information and Communication Technology (ICT) Controls

Review of the County Assembly's ICT Environment revealed that there was no reliable information back-up plan in place. The Management did not assess the impact of an outage or disruption to the Information Communication Technology Systems such as the Hansard System. Further, Management did not develop business continuity or information technology disaster recovery plan and there was no IT Strategic Committee which should provide governance on information technology matters.

In the circumstances, in case of a disaster, significant delays or disruptions of activities may occur, the County Assembly may not recover or restore critical infrastructure services and systems affecting all operations that rely on the Information Communication Technology.

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

Responsibilities of Management and those Charged with Governance

The 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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 February, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June 2023

	Note	2022-2023 KShs	2021-2022 KShs
Receipts			
Transfers from the CRF	1	1,075,872,839	731,128,005
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		**1,075,872,839**	**731,128,005**
Payments			
Compensation of employees	4	392,205,384	275,411,365
Use of goods and services	5	281,606,947	322,579,589
Subsidies	6	-	-
Transfers to other government entities	7	140,000,000	30,000,000
Other grants and transfers	8	-	-
Social security benefits	9	30,139,876	29,090,285
Acquisition of assets	10	231,920,039	73,803,147
Finance costs	11	-	840
Other payments	12	-	-
Total payments		**1,075,872,246**	**730,885,226**
Surplus/deficit		593	242,779

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29 Sept 2023 and signed by:

ISAAC K KITUR
CLERK OF THE ASSEMBLY

GEOFREY MARITIM
DEPUTY DIRECTOR FINANCIAL SERVICES-ICPAK NO 12685

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

10. Statement of Financial Assets and Liabilities As At 30th June 2023

		2022-2023	2021-2022
Financial assets	**Note**	**KShs**	**KShs**
Cash and cash equivalents			
Bank balances	13A	18,918,905	6,095,606
Cash balances	13B	-	-
Total cash and cash equivalents		**18,918,905**	**6,095,606**
Imprests and Advances	14	-	-
Total financial assets		**18,918,905**	**6,095,606**
Financial liabilities			
Third party deposits and retention	15	18,918,312	5,852,827
Net financial assets		**593**	**242,779**
Represented by			
Fund balance b/fwd.	16	242,779	80,554
Prior year adjustment	17	-242,779	-80,554
Surplus/(deficit) for the year		593	242,779
Net Financial Position		**593**	**242,779**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29 Sept 2023 and signed by:

....

ISAAC KITUR

CLERK OF THE ASSEMBLY

....

GEOFREY MARITIM

DEPUTY DIRECTOR FINANCIAL SERVICES – ICPAK NO 12685

11. Statement of Cash Flows for The Period Ended 30th June 2023

	Note	2022-2023 KShs	2021-2022 KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,075,872,839	731,128,005
Miscellaneous receipts	3	-	-
Total receipts from operating income		**1,075,872,839**	**731,128,005**
Payments for operating expenses			
Compensation of employees	4	392,205,384	275,411,366
Use of goods and services	5	281,606,947	322,579,589
Subsidies	6	-	-
Transfers to other government entities	7	140,000,000	30,000,000
Other grants and transfers	8	-	-
Social security benefits	9	30,139,876	29,090,285
Finance costs	11	-	840
Other payments	12	-	-
Total payments for operating expenses		**843,952,207**	**657,082,080**
Net receipts/(payments) from operating activities		**231,920,632**	**74,045,925**
Adjusted for:			
Prior year adjustment	17	242,779	80,554
Decrease/(increase) in accounts receivable:	18	-	2,014,038
Increase/(decrease) in accounts payable:	19	13,065,485	-
Net cash flows from operating activities		**244,743,337**	**75,979,409**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(231,920,039)	(73,803,147)
Net cash flows from investing activities		**231,920,632**	**73,803,147**
Cash flow From Financing Activities			

	Note	2022-2023 KShs	2021-2022 KShs
Repayment of principal on domestic and foreign borrowing		(-)	(-)
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		12,823,298	2,176,262
Cash & cash equivalent at Start of the year		6,095,606	3,919,343
Cash & cash equivalent at end of the year		**18,918,904**	**6,095,606**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29 Sept 2023 and signed by:

ISAAC KITUR
CLERK OF THE ASSEMBLY

GEOFREY MARITIM
DEPUTY DIRECTOR FINANCIAL SERVICES –ICPAK NO 12685

12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,011,143,848	84,056,000	1,095,199,848	1,075,872,839	19,327,009	98
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**1,011,143,848**	**84,056,000**	**1,095,199,848**	**1,075,872,839**	**19,327,009**	**98**
Payments						
Compensation of employees	292,159,362	100,046,024	392,205,384	392,205,384	-	100
Use of goods and services	297,844,610	(14,990,022)	282,854,588	281,606,947	1,247,641	99.6
Subsidies	-	-	-	-	-	-
Transfers to other government entities	140,000,000	-	140,000,000	140,000,000	-	100
Other grants and transfers	-	-	-	-	-	-
Social security benefits	31,139,876	(1000,000)	30,139,876	30,139,876	-	100
Acquisition of assets	250,000,000	-	250,000,000	231,920,039	18,079,961	93
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**1,011,143,848**	**84,056,000**	**1,095,199,848**	**1,075,872,246**	**19,327,602**	**98**
Surplus/ deficit	-	-	-	**593**	**593**	-

The entity financial statements were approved on 29 Sept 2023 and signed by:

....

ISAAC K KITUR
CLERK OF THE ASSEMBLY

GEOFREY MARITIM
DEPUTY DIRECTOR FINANCIAL SERVICES
ICPAK NO 12685

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	761,143,848	84,056,000	845,199,848	843,952,348	1,247,500	99.8
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**761,143,848**	**84,056,000**	**845,199,848**	**843,952,348**	**1,247,500**	**99.8**
Payments						
Compensation of employees	292,159,362	100,046,024	392,205,384	392,205,384	-	100
Use of goods and services	297,844,610	(14,990,022)	282,854,588	281,606,947	1,247,641	99.6
Subsidies	-	-	-	-	-	-
Transfers to other government entities	140,000,000	-	140,000,000	140,000,000	-	100
Other grants and transfers	-	-	-	-	-	-
Social security benefits	31,139,876	(1000,000)	30,139,876	30,139,876	-	100
Acquisition of assets	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**761,143,848**	**84,056,000**	**845,199,848**	**843,952,207**	**1,247,641**	**99.8**
Surplus/ deficit	-	-	-	**141**	**141**	-

The entity financial statements were approved on 29 sept 2023 and signed by:

....	....
ISAAC K KITUR	**GEOFREY MARITIM**
CLERK OF THE ASSEMBLY	**DEPUTY DIRECTOR FINANCIAL SERVICES**
	ICPAK NO 12685

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget 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	250,000,000	-	250,000,000	231,920,491	18,079,509	93
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**250,000,000**	-	**250,000,000**	**231,920,491**	**18,079,509**	93
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	250,000,000	-	250,000,000	231,920,039	18,079,961	93
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**250,000,000**	-	**250,000,000**	**231,920,039**	**18,079,961**	93
Surplus/ deficit	-	-	-	452	-	-

The entity financial statements were approved on 29 sept 2023 and signed by:

....	....
ISAAC K KITUR	**GEOFREY MARITIM**
CLERK OF THE ASSEMBLY	**DEPUTY DIRECTOR FINANCIAL SERVICES**
	ICPAK NO 12685

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget 2022-2023 Kshs	Adjustments 2022-2023 Kshs	Final Budget 2022-2023 Kshs	Actual on comparable basis 2022-2023 Kshs	% Budget utilization 2022-2023 Kshs
Legislative Services					
Sub-Programme 1;1 Legislative Services	192,323,677	93,226,768	285,550,445	285,550,445	100
Sub-Programme 1;2 Committee Service and House Proceedings	86,784,365	33,144,127	119,928,492	118,692,251	99
Sub-Programme 1;3 Office of the Speaker	8,175,856	-	8,175,856	8,175,856	100
Oversight and Representation					
Sub-Programme 2;1 Decentralization of Services	41,249,886	-	41,249,886	41,249,886	100
Sub-Programme 2;2 Public Participation	4,484,240	-	4,484,240	4,484,240	100
Sub-Programme 2;3 Site Visits	543,032	-	543,032	543,032	100
General Administration,Human Resource and Adminisrative Services					
Sub-Programme 3;1 County Assembly Service Board	135,509,000	(12,000,000)	147,509,000	147,509,000	100
Sub-Programme 3;2 Human Resource and Administation Services	193,825,722	(19,724,895)	213,550,617	213,539,217	100
Sub-Programme 3;2 Financial Management Services			3,071,160	3,071,160	100

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Sub-Programme 3;3 Information Service and E- Assembly	10,547,120	(10,590,000)	21,137,120	21,137,120	100
Sub-Programme 3;4 Infrustructure	250,000,000	-	250,000,000	231,920,039	93
Total	1,011,143,848	84,056,000	1,095,199,848	1,075,872,246	98

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts.

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii)Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Impressts and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

   ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

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

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

a) Control the other party or

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

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

15. Notes to the Financial Statements

1. Transfer from CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	69,936,045	101,237,223
Transfers from the county treasury for Q2	340,335,232	177,712,031
Transfers from the county treasury for Q3	243,105,462	178,957,109
Transfers from the county treasury for Q4	422,496,100	273,221,642
Cumulative amount	**1,075,872,839**	**731,128,005**

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements

3. Miscellaneous receipts

	2022-2023	2021-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts	-	-
Total	-	-

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	152,158,122	152,263,068
Basic wages of temporary employees	49,118,986	27,564,111
Personal allowances paid as part of salary	106,872,276	89,118,586
Personal allowances paid as reimbursements	-	6,000,000
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	0	465,600
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	84,056,000	-
Total	**392,205,384**	**275,411,365**

Notes to The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2023
	Kshs	**Kshs**
Utilities, supplies and services	1,503,000	1,462,432
Communication, supplies and services	2,800,000	1,970,000
Domestic travel and subsistence	121,509,784	97,600,915
Foreign travel and subsistence	47,335,480	34,531,171
Printing, advertising and information supplies & services	6,523,120	4,668,330
Rentals of produced assets	-	-
Training expenses	41,909,500	35,828,549
Hospitality supplies and services	8,285,000	38,096,241
Insurance costs	21,106,737	16,907,723
Specialized materials and services	896,000	1,306,084
Office and general supplies and services	4,919,097	3,836,800
Fuel, oil and lubricants	4,455,576	2,501,518
Other operating expenses *(Include Bank charges)*	14,699,353	79,660,416
Routine maintenance – vehicles and other transport equipment	3,694,300	2,155,405
Routine maintenance – other assets	1,970,000	2,054,005
Total	**281,606,947**	**322,579,589**

Notes to The Financial Statements (Continued)

6. Subsidies

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Subsidies To County Corporations		
Subsidies To Private Enterprises	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Transfers to national government entities	-	-
Transfers to other County Assembly entities		
County Assembly Car loan & Mortgage Fund	140,000,000	30,000,000
Transfer to CRF Account	-	-
Transfer to County Revenue Fund	-	-
Total	**140,000,000**	**30,000,000**

Notes to the Financial Statements (Continued)

8. Other Grants And Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	30,139,876	29,090,285
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	**30,139,876**	**29,090,285**

Notes to The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Purchase of buildings	-	-
Construction of buildings	188,754,128	43,537,403
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	19,582,750	11,644,766
Purchase of specialized plant, equipment and machinery	16,845,840	11,232,620
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	6,737,321	7,388,358
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	**231,920,039**	**73,803,147**
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**231,920,039**	**73,803,147**

Notes to The Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Bank Charges	-	840
Exchange Rate Losses	-	-
Other Finance Costs	-	-
Interest on borrowings	-	-
Total	**-**	**840**

12. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	-

Notes to The Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
Central Bank of Kenya, County Assembly	1000239727	Recurrent	77	6,688
Equity Bank , County Assembly	1220261153628	Recurrent	64	120
Central Bank of Kenya, County Assembly	1000458917	Deposit	18,918,312	5,852,827
Central Bank of Kenya County Assembly	1000304804	Development	452	235,971
Total			**18,918,905**	**6,095,606**

13B. Cash in Hand

	2022-2023	2021-2022
	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 be analysed as follows:

Description	2022-2023	2021-2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Notes to The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
	-	-
Deposit and Retentions	18,918,312	5,852,827
Total	**18,918,312**	**5,852,827**

Ageing analysis (third party deposits and advances)	**Current FY**	**% of the Total**	**Comparative FY**	**% of the Total**
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	-	-	-	-

16. Fund Balance Brought Forward

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Bank Accounts balance	6,095,606	3,919,343
Cash In Hand	-	-
Accounts payables	(5,852,827)	(3,838,789)
Accounts receivables	-	-
Total	**242,779**	**80,554**

17. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	**Kshs**	**Kshs**	**Kshs**
Bank Account Balances	6,095,606	242,779	5,852,827
Cash In Hand	-	-	-
Accounts payables	5,852,827	-	5,852,827
Accounts receivables	-	-	-
TOTAL	**242,779**	**242,779**	**0**

18. Changes in Imprests and Advances

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Opening Imprests and Advances As At 1st July 2022	-	-
Closing Imprests and Advances As At 30th June 2023	-	-
Change In Imprests and Advances	-	-

19. Changes in Third Party Deposits and Retentions

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Opening Third Party Deposits and Retention As At 1st July 2022	5,852,827	3,838,789
Closing Third Party Deposits and Retention As At 30th June 2023	18,918,312	5,852,827
Change In Third Party Deposits and Retention	**13,065,485**	**5,852,827**

Notes to The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-		-	-
Supply Of Goods	-	2,643,640	-	2,643,640
Supply Of Services	-	-	-	-
Total	-	**2,643,640**	-	**2,643,640**

2. Pending Staff Payables (See Annex 2)

	Balance b/f 2021-2023	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 3)

Description	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-
	-	-	-	-

4. External Assistance

Description	2022-2023	2021-2022
	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-
	-	-

a) External assistance relating loans and grants

Description	2022-2023	2021-2022
	Kshs	Kshs

External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

Notes to The Financial Statements (Continued)

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	2022-2023 Kshs	2021-2022 Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

Description	2022-2023 Kshs	2021-2022 Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes to The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2022-2023	2021-2022
Description	**Kshs**	**Kshs**
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made by Third Parties	2022-2023	2021-2022
Description	**Kshs**	**Kshs**
Compensation Of Employees	-	-
Use Of Goods and Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment of Principal On Domestic & Foreign Borrowing	-	-
Total	-	-

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

Description	2022-2023	2021-2022
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

5.1 Classification by Source

Description	2022-2023	2021-2022
	Kshs	Kshs
National government	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes to The Financial Statements (Continued)

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

Payments made by third parties	**2022-2023**	**2021-2022**
Description	**Kshs**	**Kshs**
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

i) Members of County Assembly.
ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
iii) The County Executive.

iv) County Ministries and Departments.

v) Other County Government entities including corporations, funds and boards.

vi) The National Government.

vii) Other County Governments; and

viii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2022-2023	2021-2022
	Kshs	**Kshs**
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	125,276,580	148,207,278
Key Management Compensation (Clerk and Heads of departments)	28,895,760	37,121,376
Total Compensation to Key Management	**154,172,340**	**185,328,654**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	140,000,000	30,000,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	**140,000,000**	**30,000,000**
Transfers from related parties		
Transfers from the CRF	1,075,872,839	731,128,005
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	**1,075,872,839**	**731,128,005**

7. Contingent Liabilities

Contingent liabilities		
	2022-2023	2021-2022
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

16. Progress On Follow On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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	Misclassified Expenditure	The unclassified expenditure has been corrected	Resolved	
2	Unsupported Other Operating Expenses	The lease agreement has been submitted for audit verifications	Resolved	
3	Unsupported Acquisition of Assets	A detailed schedules of the asset had been provided for audit verification.	Resolved	
4	Inaccuracies in Pending Accounts Payable Balance	The challenge is caused by failure to integrate i- tax and Central Bank accounts.	Unresolved	Work in progress (National Treasury and KRA)
5	Unsupported Accounts Payables – Retentions and Deposits	The retention has been supported .	Resolved	
6	Irregular Voided Payments	There several reasons for voiding payments which include ;taxes not	Resolved	

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)*
		captured ,unsubmitted transactions to IB etc.		
7	Expenditure After the Cut-Off Date	Exchequer releases received after 30 June of the year caused this anomaly.	Resolved	
8	Over commitment of salary beyond the statutory limit	Review of payroll revealed that 21 employees received net pay below a third rule of their basic pay.	WIP	Human Resource
9	Lack of Needs Assessment	The training need assessment is now in place.	Resolved	
10	Noncompliance with the law on Ethnic Composition	Review of the personnel records indicated that during the year under review ,the County Assembly had a staff composition of 57% employees out of which 56 % or 99% were members of dominant ethnic community	Work in progress	CASB/NCIC

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ISAAC KITUR

CLERK OF THE COUNTY ASSEMBLY

17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			A	B	c	d=a+b-c	
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
Nation Media Group		Provision of advertising services	-	-	142,680	-	142,680
The Star Newspaper		Provision of advertising services	-	-	254,864	-	254,864
Mombasa Beach Hotel		Conference facility	-	-	451,500	-	451,500
CFAO Motors		Motor vehicle maintenance	-	-	729,596	-	729,596
Ciala Resort		Conference facility	-	-	180,000	-	180,000
Abel Cheboingong Outside Catering		Public participation	-	-	885,000	-	885,000

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Sub-Total			-		2,643,640		2,643,640
Supply Of Services							
3.							
Sub-Total							
Grand Total							
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.							

Annex 2 – Analysis of Pending Staff Payables

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

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total							
Union sable Employees							
3.							
Sub-Total							
Others							
4.							
Sub-Total							
Grand Total							

Annex 3 – Analysis of Other Pending Payables

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

Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	13,440,000	-	-	-	13,440,000
Buildings and structures	246,449,719	188,754,128	-	-	435,203,847
Transport equipment	15,294,000	-	-	-	15,294,000
Office equipment, furniture and fittings	25,634,670	19,582,750	-	-	45,217,420
ICT equipment	42,674,200	16,845,840	-	-	59,520,040
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total	343,492,589	225,182,718			568,675,307

Annex 5 – Analysis Of Accounts Receivables

(a)Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Total				-

(b) Salary Advance

Name of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		Kshs	*Kshs*	*Kshs*
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		-	-	-

Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						