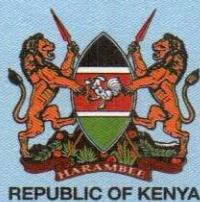


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BOMET

**FOR THE YEAR ENDED
30 JUNE, 2025**





BOMET COUNTY EXECUTIVE

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED**

30TH JUNE 2025

**Transitional Financial Statements /Prepared in accordance with the Accrual Basis of
Accounting Method Under International Public Sector Accounting Standards (IPSAS)**

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Table of Contents	Page
1. Acronyms, Abbreviations and Definition of Key Terms	ii
2. Key County Executive Information and Management	iii
3. Governance Statement	ix
4. Foreword by CECM Finance and Economic Planning	xx
5. Statement of Performance against Predetermined Objectives	xxix
6. Environmental and Sustainability Reporting	xlvi
7. Management Discussion and Analysis	xlix
8. Statement of Management Responsibilities	lii
10. Statement of Financial Performance for the year ended 30 th June 2025.....	1
11. Statement of Financial Position as at 30 th June 2025	2
12. Statement of Changes in Net Assets for the year ended 30 th June 2025	4
13. Statement of Cash Flows for the year ended 30 th June 2025.....	5
14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 th June 2025.....	6
15. Notes to the Financial Statements	7
16. Appendix.....	43

Bomet County Executive**Annual Report and Financial Statements for the year ended June 30th, 2025.****2. Key County Executive Information and Management****County executive****a) Background information.**

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the 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	To facilitate prudent public financial management, collection of own source revenues, policy formulation, coordination, planning, monitoring and evaluation and improve access to ICT services and internet connectivity.
2.	Agriculture, Livestock, Fisheries and Cooperatives	To ensure crop policy; food and nutrition security; crop husbandry; provision of agricultural extension services or advisory services; Crop disease control
3.	Administration, Public Service and Special Programmes	Citizen service delivery and Civic Education and Public Participation
4.	Education, Vocational Training, Youth and Sports	Provision of quality education in ECDE, vocational training centres and youth empowerment
5.	Health Services	Strengthening health administration, policy, planning and support services through support to 21 developments, domestication of existing health bills and policies
6.	Lands, Housing, Urban Development and Municipality	Ensuring rational and sustainable land use, effective land information management and orderly development of urban and rural areas
7.	Roads, Public Works and Transport	To ensure efficient road sector by constructing and maintaining county roads, improving efficiency and effectiveness of infrastructure
8	Trade, Energy, Tourism, Industry, and Investment	To formulate and support policies, strategies, plans, programmes and projects that promote trade development and regulation
9.	Water, Sanitation, Environment, Natural resources and Climate Change	To ensure planning and administrative services, water supply, irrigation development, waste water management, environmental management and climate change mitigation programmes.
10	Gender, Culture and Social Services	To promote gender equality through empowerment focused on special interest groups

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were;

No.	Designation	Name
1	CECM Finance, Economic Planning and ICT	Hon. CPA Rosa Bett
2	Accounting Officer – Finance (Acting)	Ms Milcah Chepkoech
4	Accounting Officer- Economic Planning	Ms Milcah Chepkoech
5	Accounting Officer- ICT	Ms Stella Rotich Chepkorir
6	Accounting Officer-Administration and Public service	Mr David Cheruiyot
7	Accounting Officer- Devolution	Mr. Erick Cheruiyot
8	Accounting Officer- Health services	Mr. Felix Kipkorir Langat
9	Accounting Officer- Education, VTC, Youth and Sports	Dr. Erick Keter
10	Accounting Officer- Lands, housing and Urban Planning	Mr. Issa Kahin Yarro
11	Accounting Officer - Roads, public works and Transport (On acting capacity)	Mr. Issa Kahin Yarro
12	Accounting Officer -Gender, Culture and Social Services	Mrs Pauline Korir
13	Accounting Officer- Water, Sanitation, Environment and Climate Change	Mr. Solomon kimeto
14	Accounting Officer – Trade and Energy, Tourism, Industry, and Investment	Mr. Paul K Mutai
15	Accounting Officer -Tourism, Industry, and Investment	Dr Nelson Tore
16	Accounting Officer- Cooperatives and Enterprise Management	CPA Benard Koros
17	Accounting Officer- Agriculture, Livestock and Fisheries	Dr. Kibet Sitienei
18	Accounting Officer- Youth and Sports	Ms Hellen Chepkoech

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

e) County Executive Headquarters

P.O. Box 19 – 20400
Off Narok -Sotik Highway
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. Kenya commercial Bank
P.O. Box 48400-00100
NAIROBI, KENYA

3. Equity Bank Bomet
P.O. Box 475-20400
BOMET, KENYA

4. Cooperative Bank
P.O. Box 501-20400
BOMET, KENYA

h)Independent Auditor

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

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

3. Governance Statement

Bomet County is established as per Section 176 of 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 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 is made up of a County Assembly, County Executive and six number of County Government Entities.

We have continued to engage with the County Assembly through its committees and the Senate on the 3 number bills namely; Appropriation Bills, Finance Bill and Health Facility Improvement Bill. Additionally, it has engaged in preparation of; Annual Development Plans (ADP), County Integrated Development Plan (CIDP), County Budget Review and Outlook Paper (CBROP), County Fiscal Strategy Paper (CFSP), Budget Estimates.

The county government has also engaged with the senate Public accounts committee on the reports of the auditor general for the financial year 2023/2024.

Bomet County Executive

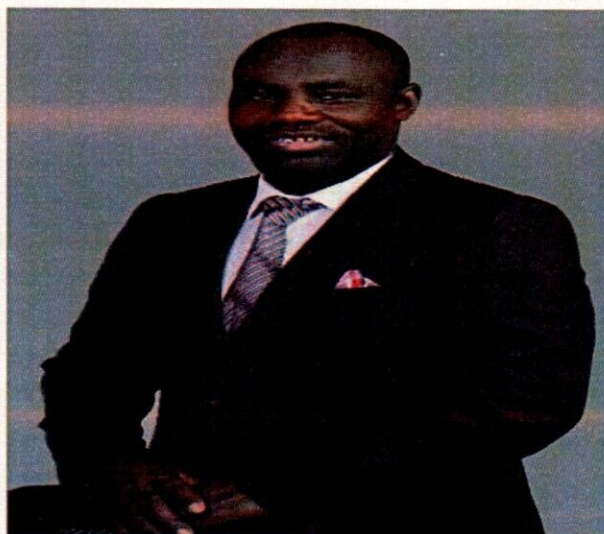
Annual Report and Financial Statements for the year ended June 30th, 2025.

III. Mr. Simon Langat - County Secretary

Mr. Simion Kimutai Langat is the County Secretary and Head of Public Service.

Mr Langat pursued higher education at Kenyatta University, earning a Bachelor of Science in Education (Second Class, Upper Division) between 1992 and 1996. Later, he obtained a Master's in Business Administration from the same university (2013-2015). Currently, he is undertaking his PhD in management science at the same institution.

He has been a teacher and Deputy Principal at Koiwa Boys High School (2010-2013) and later Principal at Chemalal Secondary School (2013-2018). He also served as a KNEC Examiner for Physics (2012-2018). Additionally, he worked as a part-time lecturer and attachment supervisor at Kisii University Kericho Campus and the Kenya Institute of Management (KIM) Kericho Campus (2016-2018). He was also a SMASSE District Trainer under CEMASTE A and served as the Vice Chairperson of Konoin Secondary Schools in 2018.



IV. Hon. Justus Maina- CECM Administration and Public Service

Mr. Justus Maina CECM for Administration, Public Service, Devolution and Special Programmes. He has an MBA in Strategic Management from Mount Kenya University . He started his career in Tana River, Madogo Division as District Officer, went Kwale County, Msambweni Subcounty as ACC1, before serving as Msambweni Deputy County Commissioner from 2015 to 2016, he also served briefly in 2017

as Rabai Subcounty as ACC1 before moving to Bomet County as CECM in Charge of Administration, and Public Service.

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

VII. Hon. Joseph Kipngeno Kirui- CECM Lands, Housing and Urban Development

Mr. 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 an MBA degree in Entrepreneurship from University of Kabianga and a degree in Business Management from the University of Kabianga.



VIII. 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 Surgery from the University of Nairobi and is currently pursuing a Master's degree in project planning and management.

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

XI. Hon. Ngeno Chepkorir Agnes - CECM Education, Vocational Training, Youth and Sports

Ms Ngeno Chepkorir Agnes was appointed as the CECM on 11th November 2022.

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

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

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



XII. Hon. Juliah Jepchirchir Chepkuto -CECM Water, Sanitation, Environment and Natural Resources



Juliah Jepchirchir Chepkuto was appointed as CECM Trade, Investment, Industry and Energy on 11th November 2022. She previously served in the same capacity upon her appointment as CECM on 21st August 2019.

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

b. 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.

Since enactment of public participation Act, the County Government has benefited from the framework set in the act during public fora in Budgeting processes and project identification, it has also been able to spearhead citizen engagement in the execution of County mandate.

c. Safeguards against unethical conduct and corruption.

The County Government has implemented several measures to address unethical conduct and prevent the misuse of public resources. These include:

- Ad hoc Committees: Formed to evaluate the tendering process, as well as to inspect goods and projects.
- Internal Audits: Conducting quarterly risk assessments and providing recommendations for the County Executive's implementation.
- Ensuring adherence to procurement laws and financial regulations: Ensuring strict compliance with the guidelines set out in the Public procurement and disposal Act 2015, Public Finance Management Act 2012 and the attendant regulations.
- Scrutiny by County Assembly Committees: Providing a platform for County Assembly committees to review and oversee the operations and procedures of the County Executive.
- Staff Training: Offering regular training to ensure all employees uphold the required ethical standards in their duties.
- Public Service Code of Conduct: All County Executive employees are required to sign the code of conduct, which sets out the ethical standards expected of them.

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Functions of the Audit Committee

To fulfil its oversight responsibility, the committee receives reports from the internal audit section. The internal auditor is a member of the Committee and serves as the Secretary. The responsibilities and role of the Audit Committee broadly include:

- a) Oversight on the financial reporting process
- b) Monitoring Internal Controls
- c) Supervision of the Internal Audit Function
- d) Considering the reports of the Office of the Auditor General
- e) Oversighting Whistleblowing arrangements
- f) Monitoring Compliance to laws and regulations
- g) Other responsibilities as spelt out in the Audit Committee Charter

Membership

As at the Committee consisted of three (4) non-executive members and two executive members. The Committee is chaired by a Non-Executive Member. Summary of membership and attendance was as follows;

No.	Name	Category	No. of meetings attended
1.	Reuben Chirchir	Chairperson	4
2.	Dr. Eric Mibei	Member	4
3.	Rosa Bett	Exec. Member	4
4.	Peter Sang	Member	4
5.	Winny cherotich	Member	4
6.	Kirui Sammy	Secretary	4

Compliance to laws and regulations

The County Executive has adhered to timelines stipulated in PFM Act 2012 and PFM Regulations 2015. Quarterly and annual reporting requirement have been adequately complied with. The quarterly and annual financial statements have been submitted to the office of the Auditor General, Commission on Revenue Allocation, Controller of Budget and the County Assembly. Additionally, relevant planning and budget documents have been submitted to the County Assembly within the timelines stipulated by law.

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Overview of the FY 2024/25 Budget

The County total approved budget for FY 2024/25 was Kshs. 8.85 Billion for development and recurrent programs. To finance the budget, the County executive budgeted for Kshs 6.5 Billion as transfers from county revenue Fund, cash balance of Kshs. 885 Million from FY 2023/24 and Kshs. 1.21 Billion conditional grants, which consists of Kshs. 163.6 Million Road Maintenance Fuel Levy (KRB) and Ksh. 0.95 million from Conditional Allocation for Libraries, Kshs. 1.048 Billion from Conditional allocations to County Governments from Loans and Grants from Development Partners which consists of: Primary Healthcare in Devolved Context Ksh.8.4 Million, KDSP (Level 1) Kshs.37.5 Million, KDSP (Level 1 Grant) B/F-Recurrent Ksh 3.3 Million, WASH - Health & Water-DIG DEEP Ksh 80 Million, Kenya Water, Sanitation and Hygiene (K WASH) Program Kshs.197.9 Million, Nutritional International Ksh 15 Million ,HSSF Danida Ksh.20.05 Million, Fertiliser Subsidy Program Ksh 131.6 Million, Agriculture Sector Development Support Programme (ASDSP) Ksh 1.7 Million, Livestock Value chain support project – GRANTS Ksh 57.2 Million, IDA World Bank-Value Chain NAVCDP Ksh 151.5 Million.

Strategic development objectives

The County's 2023-2027 CIDP has identified a number of key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "BETA", SDGs and the MTP IV.

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

The key development Strategic objectives of the Bomet County's 2023-2027 CIDP are to:

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

County Flagship projects

Bomet County Government has implemented several flagship projects. Some projects have been completed while others are in the final stages of completion. Here are some notable ones:

Infrastructure Development:

The county has completed 447 ECD Classrooms and Pit Latrines: Multiple projects across various sub-counties were completed in the financial year, including Tuiyobei, Chepkeswaet, Tilangok, Kabema Central, Kamoyo, Berea, Sinendet, and New Chebaibai among others. These projects aim to improve early childhood education infrastructure.



Fig. 1 Completed ECD classrooms

Healthcare:

1. Dr. Joyce Laboso Mother & Child Wellness Centre: A significant healthcare project focused on maternal and child health.



Fig 2. Completed mother and Child Wellness Centre



Fig 4. Lelaitich Sweet Potato processing Plant

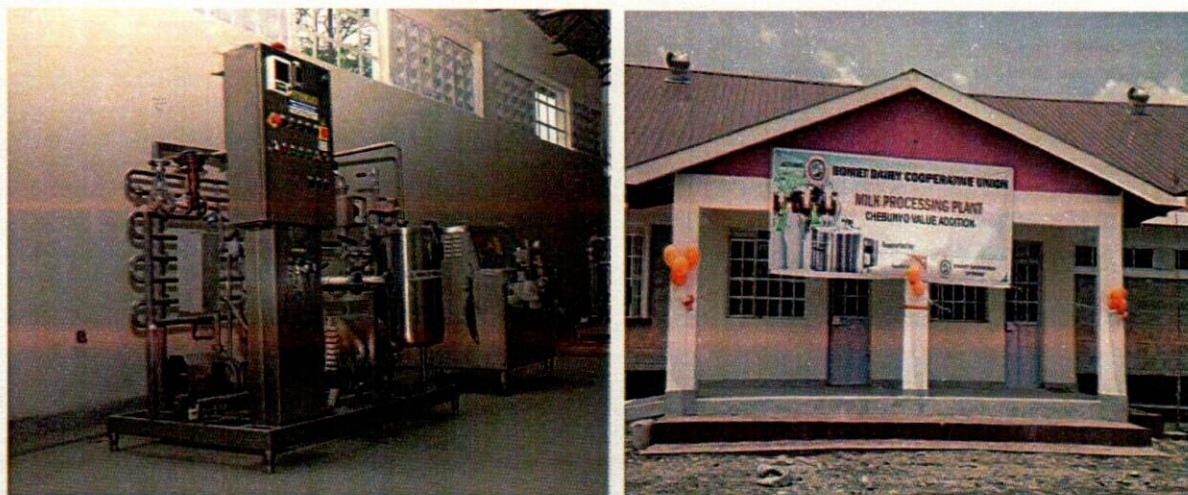


Fig 5 Chebunyo Milk Processing Plant

Roads projects:

The county constructed various roads in the financial year in all the wards. The completion for notable bridges which had been budgeted in perennial budget circles which include Mengichik in Bomet East Sub-county and Muriasi bridges in Konoin Subcounty enhanced connection of roads which were initially impassable.

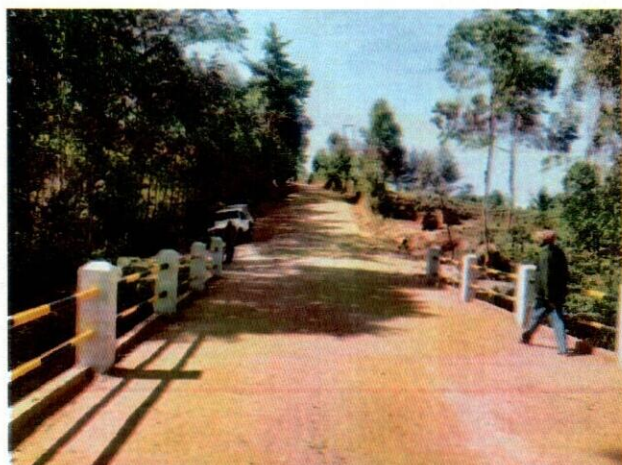


Fig 8 Mingichik Bridge

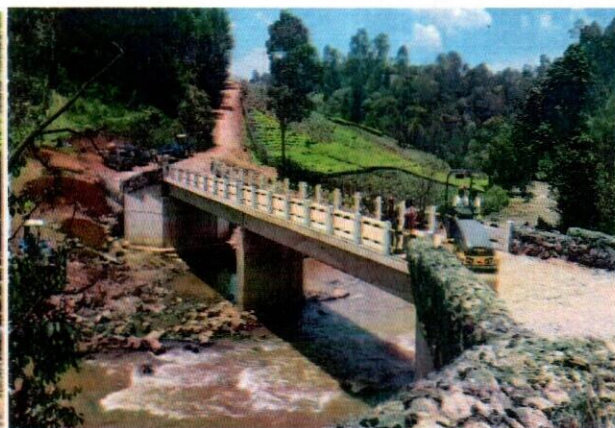
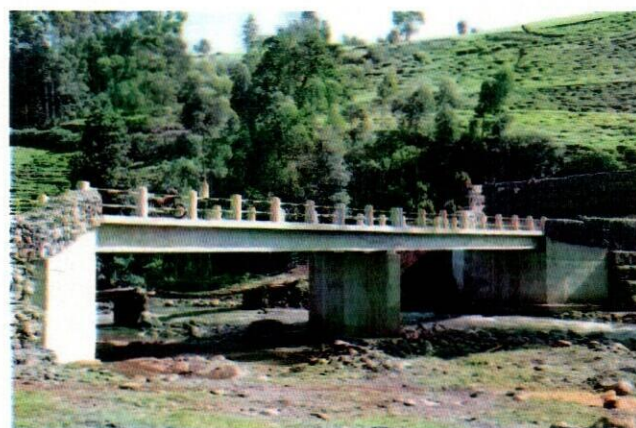


Fig 9. Muriasi Bridge

5. Statement of Performance against Predetermined Objectives

Introduction

The County Integrated Development Plan (CIDP) 2023–2027, the third-generation development plan, is the foundation upon which the county continues to shape its development trajectory. It is the people's plan—crafted through broad consultations, reflecting collective aspirations, and serving as the compass for all county programs and investments. County Annual development plan which is a sub-set of a CIDP is a key instrument used to operationalize the mother plan.

Some of the key metrics met include;

- a) **Infrastructure & Transport:** 80km of rural access roads were opened and 79Km of key county roads were maintained. The county acquired and operationalized County-owned road machinery. Construction of key motorized and foot bridges.
- b) **Health Services:** Construction of four new dispensaries and upgrading of two health facilities, recruitment of 16 medical specialists and 105 nurses to address shortage of healthcare staff, improved supply of essential drugs, and expansion of maternal and child health programs.
- c) **Agriculture & Cooperatives:** Distribution of subsidized farm inputs to over 10,000 farmers, enhanced livestock support services, and strengthening of cooperative societies for value addition and market access.
- d) **Education & Youth:** Expansion of ECD facilities through construction of 73 new ECDE centres, provision of bursary and scholarship programs to over 15,000 learners, youth empowerment initiatives, and investment in vocational training centres.
- e) **Water & Environment:** Increased access to clean water through drilling of 7 more boreholes and expansion of gravity water schemes, ongoing afforestation initiatives, and strengthened climate adaptation projects. No. of household accessing piped water were expanded to over 1,700
- f) **Digitization, Governance & Public Administration:** Improved automation of county revenue systems, enhanced citizen engagement in planning processes, and strengthened accountability structures.

Challenges and Emerging Issues

Despite the progress made, several challenges have affected full realization of the planned objectives. Some of the key impediments include;

- a) **Resource constraints:** Insufficient funding to meet the growing development demands.
- b) **Climate-related shocks:** Prolonged droughts, erratic rainfall, and flash floods affecting agriculture, water supply, and infrastructure.
- c) **Economic shocks:** Rising cost of living, inflationary pressures, and slowed growth in local revenue collection.
- d) **Social challenges:** High youth unemployment, poverty, and rising demand for social protection services.
- e) Delayed disbursements from National Treasury

Bomet County Executive**Annual Report and Financial Statements for the year ended June 30th, 2025.**

- Develop markets, industrial parks, and promote agro-processing.
- Tap into eco-tourism and cultural tourism.

8. Good Governance & Public Service Delivery

- Strengthen public participation and civic education.
- Enhance financial accountability, transparency, and use of ICT in governance.
- Improve human resource capacity and service delivery efficiency.

Below we present the progress made in attaining the objectives of the County Government of Bomet CIDP (2023-27).

S/No	Strategic Objective (High-Level)	Targeted Outcome	Performance / Progress Since Inception of 2023-27 CIDP	Remarks (Reasons for Underperformance / Over performance)
1	Enhance food security and promote commercial agriculture for transformation	Increased agricultural productivity and farmer incomes	Dairy and tea production increased, fertilizer subsidy program implemented, small irrigation schemes started	Irrigation uptake low due to cost; dairy sector performing above target
2	Improve access to quality and affordable healthcare services	Reduced disease burden, better maternal & child health	New maternity wings completed, 121 health staff recruited, NHIF coverage expanded	Drug stock-outs and equipment gaps slowed delivery; strong gains in RMNCAH
3	Improve access to quality education, training and skills development	Higher literacy, skilled youth, Expand ECDE access	Over 73 ECDE classrooms built, bursary and scholarships scaled up to cover Over 15,000 learners, TVET enrollment rising	Limited ECDE feeding program funding; bursaries widely impactful
4	Empower youth, women and vulnerable groups	Improved inclusion, job creation, reduced poverty	Youth trained in agribusiness and ICT, women accessing credit facilities, PWD programs initiated	Low fund uptake due to awareness gaps; agribusiness projects succeeding
5	Provide quality physical infrastructure in the County	Improved road network, housing, energy and ICT connectivity	160 km of new and existing roads were opened and rehabilitated, solar street lighting installed, ICT hubs established. Supported construction of affordable housing.	Road works slowed by delayed national disbursements; ICT progress boosted by partnerships
6	Increase access to clean water,	Improved water coverage,	Seven Boreholes and pipelines expanded to	Climate change impacts water sufficiency; strong

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	To reduce disaster prevalence, coordinate special programs and facilitate executive services	Proper Coordination of flagship projects and reduced disaster prevalence	Efficient and Effective	Recruitment of additional staff	200	67	133	40 0	24 7	153	
				Training and Development	3,70 0	250	345 0	74 00	50 0	690 0	
				Performance Appraisal system	410 0	372 0	380	80 00	74 40	560	
			Modern firefighting equipment acquired	Number of modern firefighting equipment acquired	0	0	0	1	0	1	
	Civic Education and Public Education	Increased public awareness and engagement in decision making	Public and stakeholders sensitized on disaster response	Number of disaster drills conducted	2	0	2	12	8	4	
			Civic education conducted	Number of Civic education conducted	100	130	30	20 0	21 0	10	
			Public participation conducted	Number of public participations conducted	80	314	234	16 0	52 1	361	
			Conduct public barazas	No of public barazas held	1,50 0	1,5 06	6	27 00	25 10	190	
	Drug and Substance Control	Reduced incidence of drugs and substance abuse	Operations and surveillance conducted	Number of operations and surveillance conducted	600	956	356	12 00	16 46	446	
			Campaigns against drugs and substance abuse conducted	Number of campaigns conducted	200	5	195	40 0	21	379	
Agriculture, Livestock, Fisheries and	Crop production	To increase crop productivity	Climate smart agriculture promoted among farmers	Number of farmers adopting CSA	6,00 0	620 0	200	11, 50 0	10 80 0	700	

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Post Harvest Management	Reduced post-harvest losses	Post-harvest management technologies promoted	Number of farmers adopting post-harvest management technologies	500 0	625 0	125 0	70 00	11 75 0	475 0	
Livestock production	Increased livestock production	Farmers provided with subsidized AIs	No of farmers provided with AIs	31,2 30	0	31,2 30	60, 03 0	31, 23 0	28,8 00	
		Fodder crop and pasture put under irrigation	Hectares of fodder crop and pasture put under irrigation	10	5	5	15	15	0	
		Value chain common interest groups established	No of value chain common interest groups established	150	15	135	22 5	25	200	
Veterinary Services	Reduced prevalence of animal diseases	Animals vaccinated	Proportion of animals vaccinated against various diseases	261, 061	205, 50 0	218 616	50 96 37	23 54 60	274 177	
		Cattle dips built and renovated	No of cattle dips built/renovated	8	8	8	16	8	8	
			No of cattle dips supported with acaricides	45	69	45	90	69	21	
		Decrease incidence of zoonotic disease	No of slaughter house built/renovated	4	2	4	8	2	6	
		Farmers capacity build on disease prevention and control	No of farmers receiving extension services	67,0 00	0	560 00	12 30 00	0	123 000	
Policy Formulation, Coordination and Administration/Management	To Enhance Working Condition and Management of Institutions and Mechanism	Policies and strategies formulated	No. of policies and strategies formulated	1	1	0	2	2	0	

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

			Act and the Regulations							
		Compliance with identified reporting framework	Proportion of compliance with IPSAS	87%	87%	0	1.72	1.72	0	
Revenue Collection and Management	To increase own source revenues	Revenue streams expanded	No of new revenue streams	20	20	0	40	30	10	
	Policy Development	Revenue policies and Acts formulated and operationalized	Number of formulated and operationalized revenue administration policies and Acts	2	1	1	4	3	1	
		Staff trained on appropriate skillsets	No. of staff trained on appropriate skillsets to bridge the gaps of required ICT workforce	100	100	0	50	230	180	
		Offices with functional Local Area Network and Internet	No. of offices with functional Local Area Network and Internet connectivity	4	4	0	1	7	6	
To improve policy formulation, planning and implementation	Improved policy formulation, planning and implementation	Technical staff trained on Planning, budgeting and M&E	No of staff trained	29	73	44	51	86	35	
		CIDP reviewed	Reviewed CIDP in place (mid-term and end-term)	0	1	1	0	1	1	
		PBBs developed	No of PBBs developed	1	1	0	2	2	0	
		CFSP developed	No. of CFSPs developed	1	1	0	2	2	0	

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Trade, Energy, Tourism and Investment	To promote the growth, development and promotion of trade	Improved business environment	MSMEs trained	Number of MSMEs trained	2000	100	1900	3500	100	3400
	To promote the growth, development and promotion of trade	Improved business environment	Businesses promoted	Annual trade awards event organized	1	0	1	2	0	2
	To promote the growth, development and promotion of trade	Improved business environment	Improved market/ business infrastructure and environment	Number of market shed constructed/rehabilitated	5	1	4	8	4	4
	To promote the growth, development and promotion of trade	Improved business environment	Improved market/ business infrastructure and environment	Shoe Shiner shades Constructed	25	1	24	50	1	49
	To promote the growth, development and promotion of trade	Improved business environment	Improved market/ business infrastructure and environment	Boda Boda Shed constructed	25	1	24	75	10	65
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/households with access to modern energy sources	Increased access to electricity by households and public facilities	Number of transformers maximized through new rural connections	5	1	4	10	1	9
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/households with access to modern energy sources	Improved business environment	Number of floodlights installed	75	24	51	150	55	95
	To increase access to affordable, reliable and modern energy sources	Increased proportion of population/households with access to	Improved business environment	Number of floodlights installed	25	21	4	50	45	5

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	Provide specific guidelines in implementation of strategies to achieve the sector's mission	Enabling environment for effective service delivery	Investment events organized	No. of investment events organized	1	0	1	2	10	8	
	Provide specific guidelines in implementation of strategies to achieve the sector's mission	Enabling environment for effective service delivery	Investment events organized	Investment Strategy	1	0	1	1	0	1	
Water, Environment and natural resources	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	Households accessing piped water	No of households accessing piped water	1000	1050	50	2000	1450	550	
	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	Boreholes drilled	No of boreholes drilled	5	7	2	10	7	3	
	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	Solar systems installed	No of solar systems installed	3	1	2	6	1	5	

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

To improve environmental management and conservation	Improved environmental management and conservation	Public educated on environmental issues conducted	No. of public barazas held on environmental and climate change issues	100	130	30	150	180	30	Partner support enabled additional barazas
To improve environmental management and conservation	Improved environmental management and conservation	Participatory climate change risk assessment and vulnerability done	No of climate change risks and vulnerabilities assessed	1	0	1	2	1	1	one mitigation risk was carried out in year one
To improve environmental management and conservation	Improved environmental management and conservation	Climate Change Action Plan	No of climate change Action Plans	1	0	1	2	1	1	
To improve environmental management and conservation	Improved environmental management and conservation		No of tree planted and tree nurseries established	1,200,000	58,000				742,000	
To improve environmental management and conservation	Improved environmental management and conservation		No of schools and public institutions greened	600	60	540	900	90	810	
To improve environmental management and conservation	Improved environmental management and conservation	Rehabilitation and protection of degraded rivers, springs, water pans and footbridges	No. of springs, rivers, water pan and foot bridges Rehabilitated and protected	40	13	27	65	13	52	
To improve environmental management and conservation	Improved environmental management and conservation	Gazetted environment committees	Established and gazetted environment committees	2	0	2	8	5	3	

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	To Improve access to Quality ECDE	Improved access to Quality ECDE	Number of ECDE Centres equipped and furnished	ECDE Centres furnished	275	100	175	425	220	205	
	To empower and enhance talents among the youths	Empowered and enhanced talent among youths.	Stadia and playing fields constructed	Infra- structure developed	3	3	0	5	4	1	
Gender, Culture and Social Services	To empower and enhance talents among the youths	Empowered and enhanced talent among youths.	Stadia and playing fields constructed	Number of playing fields constructed	3	3	0	5	4	1	
	To Carry out effective gender mainstreaming and impart relevant skills to men and women	Gender mainstreaming, Self-reliance among women and men	Men and women trained on entrepreneurship skills	No of women and men trained.	600	1,200	600	1200	1,400	200	
	To improve welfare of Children and vulnerable groups	Improved livelihoods amongst children and disadvantaged age group	Mapping and digitalization of PWDs	PWDs Mapped and digitalized	4000	1500	2500	7000	4500	2500	
Health Services	To improve access to quality healthcare	Improved Access to healthcare services	Health policies developed	No. of Bills/Policies developed	2	3	1	3	5	2	
Lands, Housing and Urban Planning	To ensure effective administration and management of public land	Improved administration and Management of Public land	Increased land bank	Number of lands acquired	25 parcels	1 parcel	24 parcels	175 parcels	66.8 parcels	108.2 parcels	
	To improve land use planning and management	Improved land use planning and management	Local physical Development Plans for market centers prepared	Number of Physical Plans prepared and approved	3	0	3	5	0	5	

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, putting the county residents first, delivering relevant services, and improving the lives of Bomet residents which is founded on pillars highlighted below:

a) Sustainability strategy and profile

All County programmes are guided by a five-year County Integrated Development Plan (CIDP), in accordance with the Public Finance Management Act of 2012. This ensures that only initiatives outlined in the CIDP receive funding, promoting efficient use of resources in delivering public services.

However, political transitions have occasionally shifted priorities and reallocated resources, which can disrupt service delivery and affect the continuity of planned programmes.

b) Environmental performance

Bomet County Government's sustainability strategy focuses on environmental conservation, economic growth, and social development. Here are some key aspects:

Tree Planting: Bomet County aims to achieve 15 billion trees by 2032, with a current achievement of 26.78% tree cover and over 13 million trees planted annually.

Forest Restoration: The county is restoring degraded landscapes, rehabilitating Chepalungu Forest, and implementing measures to prevent encroachment.

Green Zones Development Programme: Strengthening community resilience through sustainable land use practices.

c) Employee welfare

The county operates under a structured policy framework that governs recruitment and promotions. The County Public Service Board actively promotes ethnic diversity and mandates that no less than one-third of recruits represent either gender. Affirmative action measures are in place to support vulnerable groups, including women and persons with disabilities, ensuring equitable and fair distribution of opportunities and resources. Employees are encouraged to pursue professional development through further education and regular training programs facilitated by the County Government. Performance appraisals and career advancements are merit-based, in accordance with the standards set by the Public Service Commission of Kenya.

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.

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

7. Management Discussion and Analysis

Financial performance

Revenue Performance

The county executive received Kshs. 6.9 Billion (94 percent) from County Revenue fund for development, recurrent and special purpose accounts. The county executive also had cash balance of Kshs. 885.5 Million from FY 2023/24 in special purpose accounts.

The revenue receipts realized from CRF and the purpose is as shown in the table;

Nature of Transfer	Total transfers for year ended Jun-25
	Kshs
Recurrent	5,315,262,357
Development	1,439,211,311
Special purpose transfers	145,539,205
Total	6,900,012,873

Borrowing by the County

The County Government did not borrow from a financial institution as of 30th June 2025.

Expenditure performance

1. Recurrent Expenditure

- **Employee Costs:** The expenditure indicates that Kshs.3.5 billion was spent compensation of employees.
- **The use Goods & Services:** The county executive managed to spent 1.1 billion and achieving 58% utilization.
- **Transfers to other government entities:** The county transfer a total of Ksh 350 million to other government entities.

2. Development Expenditure

On acquisition of PPE the county Executive had budgeted for KES 760 million and the actual payments was KES 577.8 million giving 76% utilization. The difference from the total acquisition budget in the year is majorly on late disbursements and other factors beyond the management's control that affected overall project implementation. The chart below indicates the cash expenditure performance by the end of the financial year.

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Compliance to statutory requirements

Bomet County Government complies with various statutory requirements, including:

- a) Constitutional Compliance to Chapter Six of the 2010 Kenyan Constitution through encouraging staff to comply in all county processes.
- b) Public Service Board Regulations: Following guidelines for recruitment, appointment, and management of public servants.
- c) Labour Laws: Compliance with employment and labour relations statutes, including collective bargaining agreements and labour dispute resolution.
- d) Financial Regulations: Managing public finances according to established regulations and procedures.

Material arrears in statutory and other financial obligations

Apart from the pending payables disclosed in the financial statement, the county government did not have any other material arrears in statutory and financial obligations in the financial year.

Major risks facing the county government

The county executive faces a number of risks which include;

- Late disbursements of revenue from the national government.
- Political interference may affect operations of the county government functions
- Staff brain drain through staff turnover especially during regime changes
- Inadequate resources to meet the county objectives and expectations

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 28/08 2025.

Signature.....

Name Hon Rosa Chepngetich Bett

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BOMET FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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 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 transitional IPSAS financial statements of County Executive of Bomet set out on pages 1 to 51, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of

Further, transfers to other government entities amounting to Kshs.350,587,012 includes transfers to non-reporting health facilities totalling Kshs.105,308,230 as disclosed in Note 9 to the financial statements. However, review of records revealed that Kshs.62,937,000 was transferred resulting to unexplained variance of Kshs.42,371,230. Further, expenditure returns in support of the transfers were not provided for audit.

In the circumstances, the accuracy and completeness of transfers to other government entities amounting to Kshs.157,808,230 could not be confirmed.

4. Inaccuracy of Receivables from Non-Exchange Transactions

The statement of financial position and as disclosed in Note 13 to the financial statements reflects receivables from non-exchange transactions totalling Kshs.691,369,912 in respect of exchequer transfers that had not been transferred from the County Revenue Fund. However, the balance differs with the recomputed receivables totalling Kshs.1,425,916,613 comprising of budget utilization difference for transfers from CRF and other income (conditional grants through CRF) amounting to Kshs.212,698,333 and Kshs.1,213,218,280 respectively as disclosed in the statement of comparison of budget and actual amounts resulting in unreconciled variance of Kshs.734,546,701.

In the circumstances, the accuracy and completeness of the receivables from non-exchange transactions totalling Kshs.691,369,912 could not be confirmed.

5. Inaccuracy of Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment totalling Kshs.1,752,249,599 comprising of additions during the year amounting to Kshs.1,910,135,401 as disclosed in Note 15 to the financial statements. However, Appendix VI to the financial statements on summary of fixed assets register reflects additions during the year amounting to Kshs.1,274,832,363, resulting in an unexplained variance of Kshs.635,303,038.

In the circumstance, the accuracy and completeness of property, plant and equipment totalling Kshs.1,752,249,599 could not be confirmed.

6. Inadequate Disclosure of Trade and Other Payables

The statement of financial position reflects trade and other payables totalling Kshs.1,538,084,971. The amount includes trade payables totalling Kshs.1,196,952,551 as disclosed in Note 16 to the financial statements. However, the ageing analysis of the payables was not provided or disclosed in the financial statements, contrary to the requirements of the prescribed financial reporting template.

In the circumstances, the presentation of the trade and other payables totalling Kshs.1,196,952,551 have not been prepared as per the template prescribed by the Public Sector Accounting Standards Board (PSASB).

The audit was conducted in accordance with International Standards of 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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis amounting to Kshs.8,853,029,233 and Kshs.6,314,611,926 respectively resulting in under-funding of Kshs.2,538,417,307 or twenty-nine percent (29%) of the budget. Similarly, the County Executive spent Kshs.5,958,510,543 against actual receipts of Kshs.6,314,611,926 resulting in under-utilization of Kshs.356,101,383 of the actual receipts.

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

My opinion is not modified in respect of this matter

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, thirty-two (32) issues were raised under the Report on Financial Statements, Emphasis of Matter, Other Matter, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance as shown in **Appendix I**. However, Management had not resolved the issues or given any explanations for failure to implement the recommendations.

Other Information

Management is responsible for the Other Information set out on page iii to liii which comprise of Key County Executive Information and Management, the Governance Statement, Foreword by County Executive Committee Member Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis, and Statement of

2. Non-Compliance with Fiscal Responsibility Requirements on Wage Bill

The statement of financial performance reflects employee costs amounting to Kshs.3,500,681,042. The amount represents forty-eight percent (48%) of the County Executive's total revenue amounting to Kshs.7,354,132,866 received in the County Revenue Fund. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the limit for County Government's expenditure on wages and benefits shall not exceed thirty-five (35) percent of the County Government's total revenue. There was no evidence that the County Executive Committee Member for Finance had tabled a bill in the County Assembly to control the wage bill thus no efforts appear to have been made to check the wage bill. As a result, the high wage bill may not be sustainable.

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

3. Irregular Payment of Salaries and Personal Allowances

Review of the Integrated Payroll and Personnel Database (IPPD) and Government Human Resource Information System (GHRIS) indicated that during the year under review one thousand, four hundred and fifty-four (1,454) officers were paid salaries and allowances amounting to Kshs.48,181,528 which was not recommended by the Salaries and Remuneration Commission as shown below:

3.1 Irregular Payment of Special House Allowance

Special house allowance amounting to Kshs.14,194,115 was paid to seven hundred and six (706) members of staff. However, this allowance had not been approved by the Salaries and Remuneration Commission.

3.2 Irregular Payment of Extraneous Allowance

Extraneous allowance amounting to Kshs.2,460,000 was paid to one hundred and thirty-one (131) employees who were not entitled to earn the allowance.

3.3 Irregular Payment of Special Salaries

Seventeen (17) officers were paid special salaries amounting to Kshs.2,885,000 during the year under review. However, these officers were paid basic salary and other allowances totalling Kshs.9,200,160 resulting in double payment of salaries and allowances.

3.4 Irregular Payment of Non-Practicing Allowance

Non-practicing allowance amounting to Kshs.1,182,500 was paid to thirty-six (36) officers who were not entitled to earn non practicing allowance. This was contrary to Salaries and Remuneration Commission Circular No. SRC/TS/29(81) of 10 August, 2023 which approved payment of this allowance to medical officers, dental officers or pharmacists.

recruitment plan as required by Section B.2 (1) and (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.

Further, two officers were recruited in the cadres of assistant director intergovernmental relations and internal auditor II that could not be traced in the staff establishment gaps. In addition, four (4) officers were recruited in the cadres of hospitality officer I, registered clinical officer II, medical laboratory technologist II and registered nurse II. However, the positions had not been declared vacant and advertised. This was contrary to Section 66 of County Governments Act, 2012 which requires the County Public Service Board to invite applications through advertisement and other modes of communication so as to reach as wide a population of potential applicants as possible

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

6. Irregular Engagement of Casual Workers

Review of the records revealed that expenditure amounting to Kshs.119,081,002 was incurred on casual wages during the year under review. Payments to the casuals were made to the heads of departments on a monthly basis. However, the payments were not accounted for by the Departmental Heads and documentary evidence in support of the number of casual workers engaged and their approved rates of payment was also not provided.

Further, the casuals were appointed by the respective Heads of Departments without authority and approvals by the County Public Services Board. This was contrary to section 74 of the County Governments Act, 2012 which states that the County Public Service Board shall regulate the engagement of persons on contract, volunteer and casual workers in its public bodies and offices.

In addition, the casuals were engaged for more than three (3) months without review of their terms contrary to Section 37(1)(b) of the Employment Act, 2007 which states that where a casual employee performs work for more than three months, the contract of service shall be deemed to be one where wages are paid monthly. This exposes the County to possible litigation for unlawful terms of employment.

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

7. Non-Conformity with Law on Recruitment of Persons with Disabilities

Review of the Government Human Resource Information System (GHRIS) data as at 30 June, 2025 revealed that out of the three thousand, nine hundred and ninety-nine (3,999) employees, thirty-nine (39) were public officers living with disability representing one percent (1%) of the total staff. This was contrary to Article 54 (2) of the Constitution of Kenya and Section B.23 (1) and (2) of the Human Resource Policies and Procedures Manual for the Public Service, May, 2016 which states that the government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

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

11. Non-Compliance with Law on Ethnic Composition of Staff

The County Executive had three thousand, nine hundred and ninety-nine (3,999) employees as at 30 June, 2025 out of whom three thousand, eight hundred and ninety-one (3,991) or 99% were from the dominant community in the County. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one-third of its staff from the same ethnic community.

Further, the County Public Service Board employed forty-seven (47) new staff out of whom thirty-five (35) or 74% were from the local dominant community. This was contrary to Section 65(1) (e) of the County Governments Act, 2012 which provides that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

12. Irregular Procurement of Garbage Collection Services

Review of procurement records revealed that the County Executive awarded a local company contract for provision of garbage collection services in five towns and market centres at a contract sum of Kshs.42,000,000 for a period of one year with effect from 9 February, 2024 to 9 January 2025. Included in the five collection points were two established municipalities of Bomet and Sotik. This was contrary to Section 12 (2) (e) of the Urban Areas and Cities Act, 2011 states that the Board of an area granted the status of a City or Municipality shall be a body corporate with perpetual succession and a common seal and shall do or perform all other acts or things for the proper performance of its functions in accordance with the Act or any other written law which may lawfully be done or performed by a body corporate. No explanation was provided for the failure by County Executive Management to give the two Municipalities operational autonomy.

Further, Clause 6.4 of the contract required the contractor to pay driver's allowances since they were employees of the County. This implies that the contractor used the trucks and related machineries owned by the County Government of Bomet. However, the terms under which the equipment and machineries were leased to the contractor were not provided.

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

13. Irregular Transfer of Funds to Kenya Red Cross Society

The County Executive of Bomet entered into a memorandum of understanding with the Kenya Red Cross Society (KRCS) on 04 May, 2018 for implementation of an integrated development programme at a cost of Kshs.595,367,014 for a period of five (5) years with expected completion date of 03 May, 2023. Review of the Project's primary bank account revealed that the County Executive had cumulatively transferred County funds totalling Kshs.197,927,079 or 83% of the agreed County Government's contribution of

16. Irregular Transfers of Commodities to Co-operative Societies and Special Groups

During the year under review, expenditure totalling Kshs.8,039,500 was incurred on various commodities and items including iron sheets, phones, egg incubators, mango seedlings, avocado seedlings and blankets. Management explained that the items were meant for distribution to the special groups including the vulnerable persons, people living with disability and women with the main objective of economic empowerment. However, documentation to support the criteria applied in the selection process or eligibility criteria for the groups, schedule of beneficiaries, registration documents for the groups, acknowledgement forms, monitoring reports on the outcomes and impact of the project were not provided for audit.

In the circumstances, value for money was not achieved.

17. Irregular Engagement of Consultants for Legal Services

Review of records revealed that the Office of the County Attorney had a list of fifty-two (52) cases out of which thirty-two (32) were being handled by private law firms and twenty (20) by inhouse advocates. However, the procurement for the external legal services was not approved by the County Executive Committee. This was contrary to Section 16(1) of the Office of the County Attorney Act, 2020 which states that a department or public entity established within a County Executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee.

Further, the outsourced legal services were not competitively done since they were directly procured by the County Attorney through issuance of written instructions. This was contrary to Section 119(3) of the Public Procurement and Asset Disposal Act, 2015, which requires the accounting officer of a procuring entity to advertise the notice inviting expressions of interest.

In addition, the legal cases included twenty-five (25) cases which had been outstanding for over four (4) years awaiting the ruling. Continued delays in the pending matters may result in escalation and nugatory costs to the management and eventual loss of public funds.

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

18. Incomplete Routine Maintenance of Roads

Review of project documents revealed that a local contractor was awarded a contract for construction of 1.93 Kilometre Chebirir Tarmac-Kabisoge Road at a contract sum of Kshs.3,859,900. However, physical inspection conducted in July, 2025, revealed that only 1.85 Kilometres of the planned works had been completed, leaving a section of unfinished works despite full payment to the contractor. Similarly, another contractor was awarded contract for construction of 2.06 kilometers of Oling'oswet - Road Block -Kiptobit Road at a contract sum of Kshs.4,100,368. However, physical verification revealed that only 1.7

finishes and internal finishes with bill of quantities valued at Kshs.25,156,030 were still pending.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

21. Stalled Construction of Bomet Stadium

As previously reported, the County Executive entered into a contract with a local contractor on 13 June, 2018 for the construction of Bomet Stadium at a contract sum of Kshs.257,498,105 with a contract validity period of 3 years ending 29 June, 2021. The works included 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. Review of the project's documents and physical inspection conducted in October 2025, revealed that the construction stalled with only 1.5% of works completed. The total payments to the contractor amounted to Kshs.14,013,380 (or 5.4%) of the agreed contract sum, which exceeded the 1.5% value of works completed. However, no valuation report was provided to establish the financial losses incurred and there was no evidence that Management invoked or enforced the bond to recover losses resulting from non-performance.

Further, records provided for audit indicated that the stadium land belongs to Bomet University College. Management did not provide explanations for these anomalies.

In the circumstances, the value for money may not be realized from the public funds amounting to Kshs.14,013,380 already committed to the project.

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

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 of eighteen (18) months with initial expected completion date of 27 October, 2023 followed by an approved extension of six (6) months from 28 October, 2023 to 30 April, 2024 and a further second extension of the contract period was granted for a period of twelve (12) months up to 15 April, 2025. However, at the time of audit, the extended contract period and performance bond had expired but no extension had been granted contrary to Section 139 (2) (a) of the Public Procurement and Asset Disposal act of 2015.

Further, records provided for audit indicated that the contractor had been fully paid the contract sum after raising eleven (11) certificates amounting to Kshs.296,831,333 as per the bill of quantities. However, physical inspection conducted in the month of July, 2025 revealed that the hospital facility was yet to be equipped and be put into use. In addition, the project stood on three (3) parcels of land out of which two (2) parcels did not have title deeds, ten (10) years after their acquisition.

26. Unutilized ECDE Classrooms

Physical inspection conducted in the month of July 2025 across twenty (20) Early Childhood Development Education (ECDE) centers revealed that nine (9) ECDE projects were complete but were yet to be utilized by the intended beneficiaries. The centers therefore remained idle and locked, with no evidence of teaching or learning activities taking place.

Further, review of project records revealed that one of the classrooms at Sinendet ECDE in Singorwet Ward constructed in October, 2024 at a contract cost of Kshs.2,362,955 had been condemned as not fit for use due to significant structural defects including a large crack running across the classroom floor. Although the contractor had not been paid, Management had not made any efforts for the contractor to make good use of the liability period by reconstructing or renovating the structure.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

27. Lack of Ownership Documents for Construction of ECDE Centers

Review of records revealed that the Department of Education entered into contracts with various contractors for the construction of classrooms and pit latrines in fifty (50) Early Childhood Development Education (ECDE) centers in various locations within the County at a cost Kshs.111,916,478. However, Management did not provide ownership documents for the land on which the centers were being constructed including title deeds, leases or memorandum of understanding for use on the parcels of land. Further, evidence of official search and consent from the Lands Control Board was not provided for audit review.

In the circumstances, value for money may not have been realized by the public in respect of the incomplete and unutilized project.

28. Unutilized Gender Desk Office and Children Holding Ground in Bomet Central Police Station

Review of expenditure records revealed that Management contracted a local contractor to construct a gender desk office and children holding ground within Bomet Central Police Station at a contract sum of Kshs.2,953,050. The project aimed at giving support to children who had been violated and undergoing trauma due to gender-based violence and negligence. However, the signed contract agreements were not provided for audit.

Further, physical inspection carried out in July, 2025 revealed that the project remained unutilized and the compound had been turned into animals holding ground. Further, no completion report, handover report or project files were provided for audit.

In the circumstances, value for money may not have been realized by the public in respect of the unutilized project.

Basis for Conclusion

1. Lack of Land Ownership Documents

The Department of Lands, Housing and Urban Planning acquired fifteen (15) parcels of land for construction of eight (8) Early Childhood and Development Education Centers, one (1) bus park, one (1) ICT hub and (1) stadium at a total cost of Kshs.121,527,000. However, Management had not obtained all the fifteen title deeds. Physical verification on 30 June 2025 conducted on the 50 – Acre parcel of land meant for construction of an ICT hub noted that some private individuals had irregularly taken possession of the land and there were encroached settlements and agricultural activities.

Further, Management entered into land sale agreement with two local land owners for acquisition of 12-acre land for construction of a stadium at a cost of Kshs.75,600,000 translating to Kshs.6,300,000 per acre. Physical verification conducted on 3 July ,2025 noted that the land had been encroached by private individuals who were in brick making business and the land had not been secured with a fence to check on encroachment.

In the circumstances, the effectiveness of internal controls on assets management and custody of the parcels of land could not be confirmed.

2. Grounded Motor Vehicles and Unserviceable Equipment

Review of the fleet of motor vehicles and records of equipment revealed that the County Executive had a total of five hundred and thirty-seven (537) motor vehicles and equipment, out of which one hundred and seventy-four (174) of undetermined value were grounded and unserviceable. However, Management did not provide records to confirm the dates when the assets were grounded and an annual disposal plan for the assets was not prepared. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the Accounting Officer of a procuring entity to ensure that an annual assets disposal plan is prepared for items declared as unserviceable, surplus, or obsolete, obsolescence stores, asset or equipment. Further, Management had not taken steps to dispose of grounded vehicles to prevent further loss arising from wear and tear and repairing of unserviceable vehicles.

In the circumstances, the effectiveness of the asset management system in place could not be confirmed.

3. Lack of Risk Management Policy

Review of the internal controls of the County Executive revealed that Management had not developed risk management policy and there were no fraud prevention mechanisms put in place. Further, operational and disaster recovery plans were also not provided. This was contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 that requires the Accounting Officer to develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the existence of an effective mechanism to safeguard against risks could not be confirmed.

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

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

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

Appendix I

Unresolved Prior Year Matters

Number	Financial Year	Audit Issues
		Report on the Financial Statements
1	2023/2024	Unexplained Voided Transactions
2	2023/2024	Inaccuracy In Acquisition of Strategic Stocks And Commodities
3	2023/2024	Inaccuracy In Pending Accounts Payable
		Emphasis Of Matter
4	2023/2024	Budgetary Control and Performance
5	2023/2024	Pending Bills
		Report on Lawfulness and Effectiveness in the Use of Public Resources
		Routine Maintenance of Roads
6	2023/2024	Routine Maintenance of Magiger-Kakelei-Cheramgoi Road
7	2023/2024	Construction of Kiswahili-Njerian Bridge Connecting Silibwet Township and Merigi Ward
8	2023/2024	Construction Works - Nyatembe-Tilanik Road
9	2023/2024	Routine Maintenance of Mochieket Road
10	2023/2024	Rehabilitation of Zero Two Steel Footbridge at Ndaraweta
11	2023/2024	Chebunyo Dairy Milk Processing Plant
		Acquisition of Land
12	2023/2024	Irregular Acquisition of Land
13	2023/2024	Avoidable Expenditure on Acquisition of Land
14	2023/2024	Lelaitich Sweet Potatoes Co-Operative Processing Plant
15	2023/2024	Proposed Completion of Fresh Produce Pack House at Youth Farmers Trading Centre
		Delayed Completion of Health Facilities
16	2023/2024	Delayed Completion of Dr. Laboso Memorial, Mother and Child Wellness Centre
17	2023/2024	Stalled Project-Completion of Sigor Theatre
		Irregular Legal Expenses
18	2023/2024	Civil Case No.1 of 2019 in the High Court of Bomet
19	2023/2024	ELRC Case No. E019 of 2023 in Kericho
20	2023/2024	Nakuru Court of Appeal Taxation No.20 of 2018
21	2023/2024	Long Outstanding Legal Cases
22	2023/2024	Abandoned Construction of Governor's Residence
23	2023/2024	Construction Of Kapletundo Ward Office
		Irregular Personnel Emoluments
24	2023/2024	Payment Of Salaries in Shared Bank Accounts
25	2023/2024	Unexplained Movement in Job Groups
26	2023/2024	Irregular Payment of Special House Allowance
27	2023/2024	Non-Compliance With Fiscal Responsibility on Wage Bill

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

10. Statement of Financial Performance for the year ended 30th June 2025

	Notes	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	6,900,012,873
Total		6,900,012,873
Revenue from exchange transactions		
Other income		-
Total revenue		6,900,012,873
Expenses		
Employee costs	7	3,500,681,042
Use of goods and services	8	1,100,692,507
Transfers to other Government Entities	9	350,587,012
Depreciation and amortization expense	10	157,885,802
Other Grants and Subsidies	11	350,106,165
Social Benefits		-
Total expenses		5,459,952,527
Gain/(loss) on sale of assets		-
Gain/Loss on Foreign Exchange		-
Gain/Loss on fair value of investments		-
Impairment loss		-
Surplus/Deficit for the year		1,440,060,346
Taxation		-
Net Surplus/Deficit		1,440,060,346

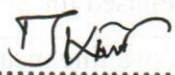
The Financial Statements set out on pages 1 to 6 were signed by:

.....
Name **NOTAP K. JONAT**
Chief Officer Finance

.....
Name **BENARD KOLUS**
Director Accounting
Services
ICPAK M/No.....**6064**.....

	Notes	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Employee Benefit Obligation		-	-
Current Portion of Borrowings		-	-
Total Current Liabilities		1,543,194,581	1,048,759,382
Non-Current Liabilities			
Non-Current Provisions		-	-
Lease Liabilities		-	-
Deferred Income		-	-
Non-Current Employee Benefit Obligation		-	-
Borrowings – Non-Current Portion		-	-
Service Concession Liability		-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		1,543,194,581	1,048,759,382
Net Assets(A-B)		1,103,084,011	(337,083,155)
Represented By:			
Reserves		-	-
Accumulated Surplus		1,103,084,011	(337,083,155)
Capital Fund		-	-
Net Assets		1,103,084,011	(337,083,155)

The financial statements set out on pages 1 to 6 were signed by:



 Name **Jonathan K. JONATH**
 Chief Officer Finance



 Name **Bernard K. Kosgei**
 Director Accounting
 Services
 ICPAK M/No.....6067

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

13. Statement of Cash Flows for the year ended 30th June 2025

		2024/2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		6,314,611,926
Miscellaneous Revenue		-
Other income		
Total receipts		6,314,611,926
Payments		
Employee costs		(3,610,032,465)
Use of goods and services		(1,407,658,393)
Transfers to other Government Entities		(362,998,488)
Other Grants and Subsidies		
Finance costs		
Social Benefits		
Total payments		(5,380,689,346)
Net cash flows from/(used in) operating activities	18	933,922,580
Cash flows from investing activities		
Purchase of PPE		(577,821,198)
Purchase Intangible assets		-
Net cash flows from/(used in) investing activities		(577,821,198)
Cash flows from financing activities		
Returns to CRF		-
Proceeds from borrowings		-
Net cash flows from financing Activities		-
Net increase/(decrease) in cash & Cash equivalents		356,101,383
Cash and cash equivalents at 1 July	12	153,442,302
Cash and cash equivalents at 30 June	12	202,659,081

** The variances in the amounts appearing in the statement of financial performance and the amounts in the statement of cash flow is as a result of changes in payables as at 30th June 2025.*

15. Notes to the Financial Statements

1. General Information

Bomet county executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The County Executive is domiciled in Kenya and its principal activities are;

- Health services (e.g., county hospitals, clinics)
- Agriculture (crop and animal husbandry, fisheries)
- Early childhood education and village polytechnics
- County transport (roads, street lighting, traffic management)
- Trade development and regulation (markets, licensing)
- Water and sanitation services
- Cultural activities, public entertainment, and amenities
- Enacting laws and policies relevant to the county
- Managing natural resources within the county
- Planning and development control
- Collecting local taxes, fees, and charges
- Preparing and implementing county budgets
- Managing county public finances transparently
- Promoting citizen involvement in decision-making
- Ensuring accountability and transparency
- Managing county public service and employment

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

The financial statements have been prepared in accordance with the PFM Act and the County Executive has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year's financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the County Executive has taken advantage of the transition provisions outlined in IPSAS 33;

- i. All County assets
- ii. Inventory

These financial statements were authorised for issue by the accounting officer on 28th August 2025.

liabilities are not reported for costs associated with the county government policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the county government's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the County Executive as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Standard	Effective date and impact:
	under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: - Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. - Clarifying transaction costs guidance to enhance consistency across IPSAS; - Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an County Executive shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the County Executive and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the County Executive's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 2nd July 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the County Executive upon receiving the respective approvals in order to conclude the final budget. The County Executive's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the County Executive incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the County Executive expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The County Executive recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the County Executive; the County Executive controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the County Executive discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An County Executive shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the County Executive. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The County Executive also recognizes

Notes to the Financial Statements (Continued)

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The County Executive does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one County Executive and a financial liability or equity instrument of another County Executive. At initial recognition, the County Executive measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the County Executive manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The County Executive assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The County Executive recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out.

ii. Financial liabilities

Classification

The County Executive classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

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.

n) Nature and purpose of reserves

The county executive did not create and maintain reserves in the financial year.

o) Changes in accounting policies and estimates

The County Executive recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The County government provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which a County Executive pays fixed contributions into a separate County Executive (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Notes to the Financial Statements (Continued)

To the extent that an asset has been recognized, the county government also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

v) Comparative figures

In preparing these financial statements the County Executive has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an County Executive to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance. Kshs	Amount deferred under deferred income. Kshs	Total transfers 2024/2025 Kshs
Recurrent	5,315,262,357		5,315,262,357
Development	1,439,211,311		1,439,211,311
Special purpose transfers	145,539,205		145,539,205
Total	6,900,012,873		6,900,012,873

7. Employee Costs

Description	2024/2025 Kshs
Basic salaries of permanent employees	1,489,906,370
Basic wages of temporary employees	119,081,002
Personal allowances – part of salary	1,255,725,425
Pension and other social security contributions	70,973,653
Employer contributions to compulsory national social security schemes	0
Employer contributions to compulsory national health insurance schemes	0
Other social benefit schemes	564,994,591
Other personnel costs	0
Employee costs	3,500,681,042

Notes to the Financial Statements (Continued)

10. Depreciation and Amortization Expense

Description	2024/2025
	Kshs
Property, plant and equipment	157,885,802
Total	157,885,802

11. Other Grants and Subsidies

Description	2024/2025
	Kshs
Other educational benefits (Polytechnics)	135,070,597
Emergency relief and refugee assistance	1,780,000
Grants to small businesses, cooperatives, and self employed	500,000
Other Current Transfers, Grants and Subsidies	212,755,568
Total Grants and Subsidies	350,106,165

12. Cash and Cash Equivalents

Description	2024/2025	Opening Statement 1st July 2025
	Kshs	Kshs
Recurrent Account	43,279,333	-
Development Account	52,230,564	-
Deposits Account	5,109,610	-
Special Purpose Accounts	28,429,370	-
Other operating commercial accounts	73,610,204	153,442,302
Total	202,659,081	153,442,302

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Other operating Commercial Accounts			
<i>Cash on Hand</i>			
Bomet County Climate Change Fund Operations			8,182,360
<i>Bomet County Cooperative Imprest Acc</i>	11413567579 00	367	
<i>Bomet County Cooperative Salary Suspense Acc</i>	12433567519 00	1,596,740	
<i>Bomet County Equity Imprest Account</i>	12202761907 41	1,895	
<i>Bomet County Administration Imprest Acc</i>	17010000022 7	2,006,583	
SPA Operations Accounts			
<i>Bomet County KCB NAVCDP Acc</i>	1313220191	61,889,312	
<i>Bomet County KCB CHP Stipend Account</i>	1142688135	8,115,307	
<i>Bomet County Aggregation and Industrial Park Acc</i>	84000033465	-	
Total		73,610,204	153,442,302

13. Receivables from Non-Exchange Transactions

Description	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivable from CRF (non-exchange transactions)	691,369,912	558,233,925
Less: impairment allowance	-	-
Total receivables from non- exchange transactions	691,369,912	558,233,925

The receivables Non-Exchange Transactions of Ksh 691,369,912 include approved transfers and balances due to county executive in CRF.

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Notes to the Financial Statements (Continued)

15. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Plant, Equipment And Machinery	Total
Depreciation Rate		2%	12.5%	10%	12.50%	33.30%	12.5%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024								
Additions	13,701,980	453,353,682	1,751,470	1,394,511,152	4,551,350	15,848,749	26,417,018	1,910,135,401
Disposals	0	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0
As At 30th Jun 2025	13,701,980	453,353,682	1,751,470	1,394,511,152	4,551,350	15,848,749	26,417,018	1,910,135,401
Depreciation and Impairment								
Depreciation	0	9,067,074	218,934	139,451,115	568,919	5,277,633	3,302,127	157,885,802
Disposals	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
As At 30th Jun 2025	0	9,067,074	218,934	139,451,115	568,919	5,277,633	3,302,127	157,885,802
Net Book Values	13,701,980	444,286,609	1,532,536	1,255,060,037	3,982,431	10,571,116	23,114,891	1,752,249,599
Opening Bal as at 1st July 2025								-
As At 30th June, 2025	13,701,980	444,286,609	1,532,536	1,255,060,037	3,982,431	10,571,116	23,114,891	1,752,249,599

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

18. Cash Generated from Operations

	2024/2025
Surplus for the year before tax	1,440,060,346
Adjusted for:	
Depreciation	157,885,802
Non-cash grants received	-
Contributed assets	-
Impairment	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	1,597,946,148
Increase in inventory	-
Increase in receivables	(585,400,947)
Increase in deferred income	-
Increase in payables	(78,622,620)
Increase in payments received in advance	-
Net cash flow from operating activities	933,922,580

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the County Executive has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the County Executive's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the County Executive's directors, who have built an appropriate liquidity risk management framework for the management of the County Executive's short, medium and long-term funding and liquidity management requirements. The County Executive manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the County Executive under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1- 3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables	341,132,420	0	1,196,952,551	1,538,084,971
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	341,132,420	0	1,196,952,551	1,538,084,971

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	202,659,081	-	202,659,081
Debtors (CRF)	691,369,912	-	691,369,912
Total Financial Assets	-	-	-
Financial Liabilities			
Trade and Other Payables	1,538,084,971	-	1,538,084,971
Borrowings	-	-	-
Total Financial Liabilities	1,538,084,971		1,538,084,971
Net Foreign Currency Asset/(Liability)	(644,055,978)	-	(644,055,978)

Financial Risk Management

The following table demonstrates the effect on the County Executive's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

b) Interest rate risk

Interest rate risk is the risk that the County Executive's financial condition may be adversely affected as a result of changes in interest rate levels. The County Executive's interest rate risk arises from bank deposits. This exposes the County Executive to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the County Executive's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the County Executive's capital risk management is to safeguard the County Executive's ability to continue as a going concern. The County Executive capital structure comprises of the following funds:

	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

Notes to the Financial Statements (Continued)

21. Contingent Assets and Contingent Liabilities

Contingent Assets

	2024/2025
	Kshs
Contingent Assets	
Insurance reimbursements	-
Assets Arising from determination of court cases	-
Reimbursable indemnities and guarantees	-
Receivables from other government entities	-
Total	-

Contingent Liabilities

	2024/2025
	Kshs
Contingent Liabilities	
Court Case against the County Executive	
Nakuru Court of Appeal Application no. NYR 20 OF 2018(UR 15/18)	2,300,000
Kericho ELRC Misc. 1 of 2020	2,383,979
Bomet High Court Misc. No 19 of 2017	2,500,000
Bomet High Court Civil Case No. 1 of 2019	4,500,000.00
Nairobi ELC JR 3 of 2020(Formerly Nairobi J.R Misc. App. No. 95 of 2019)	1,850,270.00
Bomet High Court Civil Appeal No. 44 of 2023	2,320,000
Nakuru Court of Appeal Civil Application No. 11 of 2020	3,300,000
Kericho Employment & Labour Relations Court No. E019 of 2023	5,500,000
Bomet Principal Magistrate's Court Civil Suit No. 50 of 2019	1,468,190
Bomet Senior Principal Magistrate's Court ELC Case E018 of 2022	1,500,000
Public Procurement Administrative Review Board Application No. 99 of 20223	250,000
Bomet High Court Civil Appeal No. 44 of 2023	2,320,000
Nairobi elc Misc. E235 OF 2024	300,000,000
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Total	330,192,439.44

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

16. Appendix

Appendix I: Implementation Status of Auditor-General'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:	Timeframe:
1.	Unexplained voided Transactions	The finance took administrative action against CO finance by writing a show cause letter and circularization memo to senior finance staff on procedures of voiding payments for audit verification. List of voided transactions and reasons for voiding was also justified and submitted to OAG for verification	Resolved	
2.	Inaccuracy of acquisition of strategic stocks and Commodities	Reconciliations between prior year and the year under review availed	Resolved	
3.	Inaccuracy of pending accounts payable		Work in progress	2 years
2	Pending Bills	The accounts payables have been reconciled however, verification is ongoing	Work in progress	2 years

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

1.4	Routine maintenance of Mochieket Road		Resolved	
2	Rehabilitation of Zero Two Steel Foot Bridge at Ndaraweta	-PMC established for all projects and documents availed for verification. -Budget set aside for completion of ongoing and stalled projects -Correct documents availed and confirmed.	Resolved	
3.	Chebunyó Dairy Milk Processing Plant		Work in Progress	18 months
4 4.1	Acquisition of Land Irregular acquisition of Land	The County Government instead of withholding the pending payments decided to fast-track the processing of title deeds. The parcels of land were acquired from the owners or representatives where the owners were deceased.	Work in progress	24 months
4.2	Avoidable expenditure on acquisition of Land	The remaining 10% was a to be paid upon transfer of the parcels of lands to the County Government of Bomet. The Proprietor of the land went missing for Eight years until 2022 making the transfer process hard to go by. The payments have been made in full and transfer of title is on course.	Work in progress	12 months
5.	Lelaitich sweet potatoes Co-operative Processing Plant	The County Government has since established project management and monitoring system by appointing project management Committee. A sampled appointment letter for PMC availed	Resolved	

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

8.3	Irregular Contract variation	The project is complete and is in use. The variation was evaluated by the project management committee and approved by the accounting officer.	Resolved	
9 9.1	Irregular legal Expenses Civil case No 1 of 2019 in the High court of Bomet.	New legal officers engaged to handle our cases through engagement of a solicitor, three legal counsels and two assistant legal counsels The management has factored in the subsequent and current financial years to pay legal expenses. The law firm was paid as per attached payment voucher provided for audit verification.	Work in progress	12 months
9.2	ELRC Case No. E019 of 2023 in Kericho	The management heeded to the committee's recommendation and will ensure that the legal fees are settled through a frame work agreed upon in the current financial years pending payables settlement plan.	Work in progress	12 months
9.3	Nakuru Court of Appeal Taxation No 20 of 2018	The department engaged the services of external lawyers previously before recruitment of County attorney. The county has since built capacity of the office by recruiting a county solicitor and additional legal counsel to cut cost.	Work in progress	12 months
9.4	Long outstanding Legal Cases		Work in progress	12 months
10. 10.1	Supply and Delivery of Heavy Road Maintenance Machinery Irregular procurement of crawler excavators, Motor Graders and Drum Roller.	The Log Books for the machinery were availed as evidence. The acquisition of heavy machinery is in line with the objective of construction of new roads and maintenance of existing roads in an	Resolved	

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

11	Abandoned construction of Governors residence	The completion works of the project are currently ongoing.	Work in progress	6 months
12	Construction of Kapletundo ward Office	The project is complete and in use. Current photos of the project and certificate of completion was provided to the auditor for audit verification and confirmed	Resolved	
13 13.1	Irregular Personnel emoluments Payment of Salaries in shared bank accounts	The officers had erred in filling biodata due to copying while filling the forms, but the correct account numbers in the payroll have been availed for verification. Further, more the corrected biodata forms were availed and confirmed.	Resolved.	
13.2	Unexplained Movement in Job groups	The officers affected were assigned new job groups upon appointment to higher positions on contract terms that were advertised. The evidence was availed and confirmed.	Resolved	
13.3	Irregular Payment of special House Allowance	The payment of these allowance was as per the circular on house allowances to the new county staff at the advent of devolution which was adopted for all new employees engaged by the county government. However, the anomaly has been cured by promotions done along the way.	Work in progress	12 months
13.4	Non-compliance with Fiscal responsibility of wage Bill was in breach of the law.	The expenditure on wage bill was above what is set at thirty-five percent (35%) since the expenditure on wages and salaries is a fixed expense regardless of shortfalls in revenue. The management is in the process of putting in place several interventions that will reduce the PE cost to development cost ratio by improving on enforcement strategies to enhance own source revenue. Revenue collection	Work in progress	12 months

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE			
1	Supply of Medical Drugs by Kenya Medical Supplies Authority (KEMSA)	The management heeded to the recommendation of the committee and tasked officers to identify the gaps noted in stores management and further administrative actions recommended. The chief Officer Finance did a show cause letter to the responsible Officers	Resolved


.....

Accounting officer

 **Junet**

Date.....**28/08/2025**..

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Agriculture, Livestock & Fisheries	Proposed works for renovation of Sugutek cattle dip	1.5 million		100% complete	1,331,000.00	1,331,000.00	CGoB
Agriculture, Livestock & Fisheries	Proposed works for construction of Semoi tea buying centre	1.5 million		40% complete	3,199,560.00		CGoB
Agriculture, Livestock & Fisheries	Proposed works for the renovation of Lelaitich cattle dip	1.5 million		100% complete	1,452,995.00	1,452,995.00	CGoB
Agriculture, Livestock & Fisheries	Proposed works for the construction of a public toilet at Kapkwen sales yard	1 million		95% complete	1,003,159.50	1,003,159.50	CGoB
Agriculture, Livestock & Fisheries	Supply and delivery of animal rabies disease vaccines	1.5 million		Animal health improvement campaign on going	1,498,000.00	1,498,000.00	CGoB
Agriculture, Livestock & Fisheries	Proposed works for the construction of ablation block	1.8 million		10 % complete	1,797,117.00	1,797,117.00	CGoB
Agriculture, Livestock & Fisheries	Supply and delivery of Black quarter disease vaccines	2.7 million		Animal health improvement campaign on going	2,752,380.00	2,752,380.00	CGoB

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	Cabling, Municipal Fire Station and Offices/Disaster Management Offices	1,688,916	0		100%	2,000,000	1,688,916	CGoB
	Installation of Structured Local Area Network Cabling, Sigor Sub County Hospital (Phase 1), Sigor Ward							
	County processes portal	940,000	0		100%	1,000,000	940,000	CGoB
b.	Economic Planning							
	Avocado Packhouse	192,000,000	70,000,000	505		85,000,000	70,000,000	CGoB

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Construction of ECD classrooms and pit latrines at Kiptebes ECD	2,250,224.00	0		100%	2,000,000	2,250,224.00	COG
Construction of ECD classroom and pit latrine at Kikonor	2,289,250.00	0		100%	2,000,000	2,289,250.00	COG
Construction of ECD classroom and pit latrine at AIC Emmanuel	2,294,395.00	0		100%	2,000,000	2,294,395.00	COG
Construction of ECD classroom and pit latrine at Togomin	2,108,500.00	2,108,500.00		100%	2,000,000	2,108,500.00	COG
Construction of ECD classroom and pit latrine at Ririk	2,000,000.00	2,000,000.00		100%	2,000,000	2,000,000.00	COG
Construction of ECD classroom and pit latrine at Keteremo	2,141,770.00	0		100%	2,000,000	2,141,770.00	COG
Construction of ECD classroom and pit latrine at Soma	2,280,544.00	2,280,544.00		100%	2,000,000	2,280,544.00	COG
Construction of ECD classroom and pit latrine at Kapkilaibei market ECD	2,085,690.00	0		80%	2,000,000	2,085,690.00	COG
Construction of ECD classroom and pit latrine at Kaboson	2,197,890.00	0		0%	2,000,000	2,197,890.00	COG
Completion of ECD classroom and pit latrine Koita	2,278,800.00	2,278,800.00		100%	2,000,000	2,278,800.00	COG
Completion of ECD classroom and pit latrine Bemjat	2,122,550.00	0		100%	2,000,000	2,122,550.00	COG
Construction of ECD classroom and pit latrine at Sosur	2,320,000.00	0		40%	2,000,000	2,320,000.00	COG
Construction of ECD classroom and pit latrine at Sisei	2,299,620.00	0		100%	2,000,000	2,299,620.00	COG
Construction of ECD classroom and pit latrine at Tabarmunai	2,099,980.00	0		90%	2,000,000	2,099,980.00	COG

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	Construction of ECD classroom and pit latrine at Sinendet	2,000,000.00	0	100%	2,000,000	2,000,000.00	COG
	Construction of ECD classroom and pit latrine at Manaret	2,294,120.00	0	100%	2,000,000	2,294,120.00	COG
	Construction of ECD classroom and pit latrine at Kapsasian	2,222,837.60	2,222,837.60	100%	2,000,000	2,222,837.60	COG
	Construction of ECD classroom and pit latrine at Kapchemoino	2,198,200.00	0	100%	2,000,000	2,198,200.00	COG
	Construction of ECD classroom and pit latrine at Kipkebe	2,192,500.00	0	100%	2,000,000	2,192,500.00	COG
	Construction of ECD classroom and pit latrine at Chesoton	2,240,680.00	2,240,680.00	100%	2,000,000	2,240,680.00	COG
	Construction of ECD classroom and pit latrine at Sinendet	2,362,955.00	0	100%	2,000,000	2,362,955.00	COG
	Construction of ECD classroom and pit latrine at Berea	2,092,780.00	0	100%	2,000,000	2,092,780.00	COG
	Construction of ECD classroom and pit latrine at Tarakwet	2,235,530.00	2,235,530.00	100%	2,000,000	2,235,530.00	COG
	Construction of ECD classroom and pit latrine at Kures	2,278,540.00	0	100%	2,000,000	2,278,540.00	COG

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Health services	Renovation of Silibwet health centre and inpatient wards	2,799,479		100%	2,500,000	2,799,479	CGOB
Health services	Construction of Kapkoros Sub County Hospital in patient wards and theatre	46,799,906.50		65%	24,000,000	46,799,906.50	CGOB
Health services	Construction of Kapkoros SCH waste treatment plant	4,835,640		45%	4,000,000	4,845,640	CGOB
Health services	Mugango dispensary maternity completion and construction of septic tank	2,547,725.78		100%	2,200,000	2,547,725.78	CGOB
Health services	Bomet Health Centre WASH Hub renovation	1,849,100		100%	1,800,000	1,849,100	CGOB
Health services	Construction of pit latrine at Umoja dispensary	1,111,635		95%	700,000	1,111,635	CGOB
Health services	Construction of Kaplele dispensary and pit latrine	4,895,898		43%	2,500,000	4,895,898	CGOB
Health services	Construction of theatre, radiology and surgical wards at Sigor Sub County Hospital	45,390,505.88		10%	22,000,000	45,390,505.88	CGOB
Health services	Completion of saunet dispensary and pit latrine	4,229,330		46%	4,000,000	4,229,330	CGOB
Health services	Sugumerga maternity completion including elevated water tank and septic tank	3,301,810		100%	2,800,000	3,301,810	CGOB
Health services	Construction of Ndanai Sub County Hospital in-patient wards	38,889,005.99		65%	20,000,000	38,889,005.99	CGOB
	Construction of Ndanai septic tank				1,800,000		
Health services	Construction of Burgei dispensary pit latrine	522,300		100%	450,000	522,300	CGOB

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	Kapkimolwa Dispensary maternity wing				100%	2,000,000		
	Koimiret Dispensary completion of a new dispensary after previous facility cracked				100%	2,000,000		
	osto Dispensary Laboratory completion				100%	550,000		
	Bomet H/C MCH extension				100%	1,400,000		
	Kapkesosio maternity septic tank and renovation				100%	3,100,000		
	Renovation of Singorwet Health centre					1,400,000		
	Olbutyo health centre emergency pit latrine					800,000		
	Renovation of Lugumek dispensary					1,500,000		
	Renovation of chemengwa dispensary					1,200,000		

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Routine Maintenance of Merigi Town Access Road	1,995,037.60	1,995,037.60	100%	1,995,037.60	1,995,037.60	CGoB
Supply And Delivery of Milk, Sugar, Water, Tealeaves and Sanitary Items	683,975	683,975	100%	683,975	816,025	CGoB
Construction of Market Sheds and Renovations At Bomet Town	2,842,562	0	10%	2,842,562	0	CGoB
Routine Maintenance of Rio – Faith Church Access Road	2,997,672	2,997,672	100%	2,997,672	2,997,672	CGoB
Construction of Sheba Roads	2,598,300	2,598,300	100%	2,598,300	2,598,300	CGoB
Routine Maintenance of Sigor Town Access Roads	4,198,823	4,198,823	100%	4,198,823	4,198,823	CGoB
Routine Maintenance of Imarisha-Burgei Road	3,394,087.50	3,394,087.50	100%	3,394,087.50	3,394,087.50	CGoB
Supply and Delivery of Office Stationery	1,588,813	1,588,813	100%	1,588,813	1,588,813	CGoB

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Routine Maintenance of Kelyot –Kiplabotwo – Mengit Road	2,793,894.80	2,793,894.80	95%	2,800,000	2,793,894.80	CGoB
Routine Maintenance of Kitoben - Berea Road	4,492,132.00	4,492,132.00	95%	4,500,000	4,492,132.00	CGoB
Routine Maintenance of Kinyose Dam - Kapsang'aru Road	3,067,040.00	3,067,040.00	95%	3,100,000	3,067,040.00	CGoB
Routine Maintenance of Kimargis– Kiptewit Road	3,092,132.00	3,092,132.00	95%	3,100,000	3,092,132.00	CGoB
Routine Maintenance of Longisa Town – Chesitgei (Arap Chepkwony) – Kugunoi Road	3,055,155.00	3,055,155.00	95%	3,100,000	3,055,155.00	CGoB
Routine Maintenance of Kapundi– Soma Pry road	3,099,404.00	3,099,404.00	95%	3,100,000	3,099,404.00	CGoB
Routine Maintenance of Leweney – Kapchepkoro Water Supply Point Road	2,991,408.00	2,991,408.00	95%	3,100,000	2,991,408.00	CGoB
Routine maintenance of karapbirir – jupilee – kaplelach road	2,994,320.00	2,994,320.00	95%	3,100,000	2,994,320.00	CGoB
Routine Maintenance Of Bluegum- Chesogori Road	3,345,356.00	3,345,356.00	95%	3,100,000	3,345,356.00	CGoB
Routine Maintenance of Sotit -Kamaget - Kondamet Road	3,051,960.00	3,051,960.00	95%	3,100,000	3,051,960.00	CGoB
Routine Maintenance of Arap Songony – Kap Henry (Kinyoki) Road	3,041,056.00	3,041,056.00	95%	3,100,000	3,041,056.00	CGoB
Routine Maintenance of Arap Rator - Kapmbele Road	3,030,000.00	3,030,000.00	95%	3,100,000	3,030,000.00	CGoB
Routine Maintenance of Koroma - Kaptelwa Road	2,996,918.00	2,996,918.00	95%	3,100,000	2,996,918.00	CGoB
Routine Maintenance of Kapsigilai – Soket – Tilyot Primary Road	3,050,466.00	3,050,466.00	95%	3,100,000	3,050,466.00	CGoB
Routine Maintenance of Oling'oswet - Road Block - Kiptobit Road	4,100,368.00	4,100,368.00	95%	4,300,000	4,100,368.00	CGoB

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Routine Maintenance Kipsegon- Chebois Juction Road	4,057,680.00	4,057,680.00	95%	4,000,000	4,057,680.00	CGoB
Routine Maintenance Chebois Junction- Kilobero- Tebeswet Road	3,968,360.00	3,968,360.00	95%	4,000,000	3,968,360.00	CGoB
Routine Maintenance Marifa- Kitenden Road	3,075,160.00	3,075,160.00	95%	3,100,000	3,075,160.00	CGoB
Routine Maintenance Chepkitwal - Kp 14 Road	3,432,440.00	3,432,440.00	95%	3,500,000	3,432,440.00	CGoB
Routine Maintenance Chemoiben- Saoset Road	3,253,800.00	3,253,800.00	95%	3,300,000	3,253,800.00	CGoB
Routine Maintenance Kaptorgo Banda- Oinet Road	3,343,120.00	3,343,120.00	95%	3,400,000	3,343,120.00	CGoB
Routine Maintenance Teganda- Takaruto Road	3,521,760.00	3,521,760.00	95%	3,500,000	3,521,760.00	CGoB
Routine Maintenance Kapngetuny – Kuro – Kecheiyat Pry Junction Road	4,057,680.00	4,057,680.00	95%	4,000,000	4,057,680.00	CGoB
Routine Maintenance Tenwek Junction- Tenwek International- Chelymo Road	3,228,280.00	3,228,280.00	95%	3,500,000	3,228,280.00	CGoB
Routine Maintenance Kapinjiru- Kiptilingit- Cheche Bridge Road	4,057,680.00	4,057,680.00	95%	4,000,000	4,057,680.00	CGoB
Routine Maintenance of Siongiroi - Ndanai Junction - St. Sofia Schl - Chebole - Siongiroi Road	2,793,570.00	2,793,570.00	95%	3,800,000	2,793,570.00	CGoB
Routine Maintenance and Construction Burgei Dispensary- Kapindee Junction Road	4,201,694.00	4,201,694.00	95%	4,200,000	4,201,694.00	CGoB
Routine Maintenance and Construction Sda-Kamoing- Sign- Post Road	4,200,000.00	4,200,000.00	95%	4,200,000	4,200,000.00	CGoB

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Routine Maintanace of Ngainet-Kamaziit Road	3,519,690.56	3,519,690.56	95%	3,600,000	3,519,690.56	CGoB
Routine Maintanace of Kap Terer Pry- Ngwonet Deliverance Church- Ngwonet Sign Post Road	3,407,964	3,407,964	95%	3,500,000	3,407,964.00	CGoB
Routine Maintanace of Sugumerka- Cheptuiyet Road	3,781,194	3,781,194	95%	3,800,000	3,781,194.00	CGoB
Routine maintanace of Kimugul Centre- Sagana Pry Road	3,967,200	3,967,200	95%	4,000,000	3,967,200.00	CGoB
Routine Maintanace of Olbutyo Junction- Chepanyiny Road	3,899,873.60	3,899,873.60	95%	4,000,000	3,899,873.60	CGoB
Routine Maintanace of Off Chebirir Tarmac- Kabisoge Road	3,859,900	3,859,900	95%	4,000,000	3,859,900.00	CGoB
Routine Maintanace of Kelyot - Letaitich River Road	4,015,920	4,015,920	95%	4,000,000	4,015,920.00	CGoB
Routine Maintanace of Kaptumo - Kamongil - Chesoton Road	4,031,580	4,031,580	95%	4,000,000	4,031,580.00	CGoB
Routine Maintanace of Chesoton Kamosiro - Nark Bridge Road	4,033,552	4,033,552	95%	4,000,000	4,033,552.00	CGoB
Routine maintanace of Kiptures - Junct. Kipkoligo road	3,942,956	3,942,956	95%	4,000,000	3,942,956.00	CGoB
Routine maintanace of Kokones - Soget Road	3,665,600	3,665,600	95%	3,800,000	3,665,600.00	CGoB
Routine maintanace of Wesega - Mugei Road	3,794,824	3,794,824	95%	3,800,000	3,794,824.00	CGoB
Kapleu – Sachangwan Upec Church Road			100%			CGoB
Construction of Kinyang'a Foot Bridge	4,900,000.00	4,900,000.00	40%	5,000,000.00		CGoB
Completion of Kiswahili Bridge	2,990,000.00	2,990,000.00	100%	3,000,000.00		CGoB

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Sector Name	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
9.Trade, Energy, Tourism, Industry and Investment							
Trade Development	Construction of a Fresh Produce Market	4,985,000.00	4,985,000.00	100%	4,985,000.00	4,985,000.00	CGOB
	Construction of a shoe shiner shed	869,240.00	869,240.00	100%	869,240.00	869,240.00	CGOB
	Construction of Bodaboda shades	585,534.00	585,534.00	100%	585,534.00	585,534.00	CGOB
	Supply of Weight and Measures Equipment	585,534.00	585,534.00	100%	585,534.00	585,534.00	CGOB
Energy Development	Installation of Floodlight	7,325,256.00	7,325,256.00	100%	7,325,256.00	7,325,256.00	CGOB
	Installation of Solar Floodlights	2,646,948.00	2,646,948.00	100%	2,646,948.00	2,646,948.00	CGOB
	Maintenance of Floodlights	5,900,000.00		100%	5,900,000.00	5,900,000.00	CGOB

**Bomet County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Water Project Name	Project Details		Ward	Est. Cost (Kshs)	Status (%)
10. Water, Sanitation, Environment, Natural Resources and Climate					
Bomet East Sub-County					
Tinet water project					
Kapbokit (Kiptunoi) water pan	Chepkital - Kinyose pipeline extension	Kembu	2,896,875	100	
Longisa water supply	Desilting of water pan	Kiprerer	3,100,146	100	
Kap Mukuleiya water pan	Samituk AGC Jun-Ongoswet pipeline extension	Longisa	2,781,000	100	
Kiplabotwa Dispensary water pan	Desilting of water pan	Kiprerer	4,149,201	95	
Bomet water supply	Desilting of water pan	Kiprerer	4,197,817	100	
Bomet Central Sub-County					
Mogombet water supply	Bomet Water Supply-Lower Raiya Pipeline Extension	Merigi	3,024,595	100	
Kimosong pipeline extension					
Mogombet water supply	Kapsigowo pipeline extension	Singorwet	1,699,000	100	
Mogombet water supply	Tumoiyot pipeline extension	Singorwet	2,815,840	100	
Kapcheluch water supply	Butakiat pipeline extension	Silibwet Township	2,960,900	100	
Konoin Sub-County					
Kaptebengwet water supply	Koitalel Tank to Kaptien Tank Pipeline Extension and Distribution	Ndaraweta	3,366,100	100	
Boito					
4,285,700					
100					

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Chebaraa Irrigation Scheme	Pipeline Extension to Sondukut area	Sigor	1,243,870	100
Sigor water supply	Toilet-Mismis Pipeline Extension	Sigor	3,093,450	100
Sigor water supply	Boreiyvek pipeline extension	Sigor	2,183,500	100
Sigor water supply	Kaptororgo pipeline extension	Sigor	1,880,000	100
Sigor water supply	Sandukut pipeline extension	Sigor	1,974,501	100
Sigor water supply	Cheleget - Kaboson pipeline	Chebunyo	2,700,000	90
Kamabwai (Kiboson) water pan	Desilting of water pan	Kongasis	3,814,150	100
Arap Ngetich (Chebanyiny) water pan	Desilting of water pan	Kongasis	3,850,790	100
Kipkurion water pan	Desilting of water pan	Siongiroi	3,849,200	100
Solarization project	Solarization of 6 Water Schemes (Kimase Intake, Kiptobit Booster Station, Mogombet, Kapraron, Sotik Water Supply and Kapcheluch)	Various	35,308,840	50
Supply and Installation of Pump Sets	Supply, Installation and Commissioning of pump sets to Bomet intake and High lift, Mogombet Intake and high lift and Kimase	Various	16,697,256	100

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
						Deferred Income	Receivabl es	Others - must be specific	
Nutrition International			22,500,000						22,500,000
National Community Health			64,378,080						64,378,080
Agriculture Sector Support			2,716,655.00						2,716,655.00
Total			89,594,735						89,594,735

Bomet County Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

Appendix V: Disaster Expenditure Reporting Template

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 response	Supply of ppes	Fire	Purchase of PPES for persons responding to disaster	response to disaster votes	2.78 M	Used to settle pending bills
	Supply of mattresses and blankets for victims of disaster	Fire victims	purchase of this items for victims of disaster	response to disaster votes	1.2 M	
	Supply of fire extinguishers	Fire	purchase of fire extinguishers	civic contingents vote	2.2 M	Used to settle pending bills