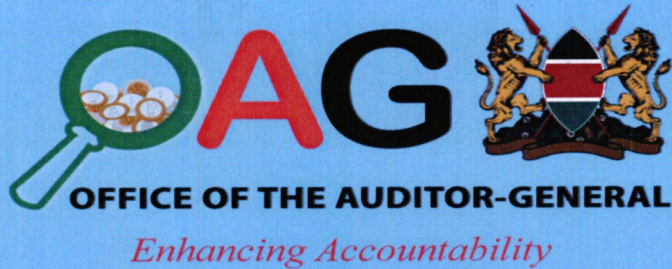


REPUBLIC OF KENYA



REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

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COMMITTEE	_____
CLERK AT THE TABLE	Ms. MARIA ADIBOWU

**RECEIVER OF REVENUE -
REVENUE STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2022**

**COUNTY GOVERNMENT
OF BOMET**



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

RECEIVER OF REVENUE

COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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





COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

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COUNTY GOVERNMENT OF BOMET
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

**I. STATEMENT OF RECEIVER OF REVENUE
RESPONSIBILITIES**

Section 165(1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a Receiver of Revenue for the County Government shall prepare an account in respect of the Revenue received and collected by the receiver during that Financial Year.

The Receiver of Revenue in charge of the County Government of Bomet is responsible for the preparation and presentation of the Receiver of Revenue Report, which give a true and fair view of the state of affairs of the County Government of Bomet for and as at the end of the Financial Year ended on June 30, 2022. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the status of the Revenue collected by the County Government.
- (iii) designing, implementing and maintaining internal records relevant to the preparation and fair presentation of the Revenue Report, and ensuring that they are free from material mis-statements, whether due to error or fraud.

The Receiver of Revenue in charge of the County Government of Bomet accepts responsibility for the County Government of Bomet Revenue Report, which has been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that this Revenue Report gives a true and fair view of the County Government of Bomet revenue performance during the Financial Year ended June 30, 2022. The Receiver of Revenue in charge of the County Government of Bomet further



COUNTY GOVERNMENT OF BOMET
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

confirms the completeness of the accounting records maintained for the County Government of Bomet which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue in charge of the County Government of Bomet confirms that the entity has complied fully with applicable Government Regulations and that the funds collected during the year were transferred to the County Revenue Fund Account. Further the Receiver of Revenue confirms that this report has been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statement

The revenue statement is approved and signed by the Receiver of Revenue, County Government of Bomet on.....

Date.....

23/02/23

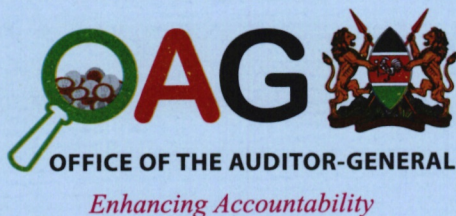




CS KIPNGETICH TOWET



REPUBLIC OF KENYA



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Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF BOMET

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Receiver of Revenue - County Government of Bomet set out on pages 6 to 17, which comprise the statement of arrears

of revenue as at 30 June, 2022 and statement of revenue and transfers for the year then ended and a summary of significant accounting policies and other notes on revenue and arrears in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Receiver of Revenue - Revenue Statement for the year then ended in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unreconciled Transfers to Revenue Account

The statement of revenue and transfers reflect total transfers to revenue account of Kshs.201,510,561. However, the County Revenue Fund bank statements provided for audit reflects an amount of Kshs.368,308,569 resulting to unreconciled variance of Kshs.116,798,008.

In the circumstances, the accuracy and the completeness of transfers to revenue account amount of Kshs.201,510,561 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Bomet Management in accordance with ISSAI 130 on 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.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Arrears of Revenues

During the year under review, the property register/land register reflected arrears in property rates amounting to Kshs.343,141,802 (2020/2021 - Kshs.287,884,902) resulting to increase of land rent arrears by Kshs.55,256,900 or 25%. The huge increase is an indication of inadequate enforcement mechanism on revenue collection particularly on land rent.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of

effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

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


CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

31 March, 2023

COUNTY GOVERNMENT OF BOMET**REVENUE STATEMENT****FOR THE YEAR ENDED JUNE 30, 2022(KSHS)****III. STATEMENT OF REVENUE AND TRANSFERS**

Note	Revenue Stream	Comparative figures	
		FY 2021/2022 (KSHS)	FY 2020/2021 (KSHS)
1	Interest Received	0	0
2	Profits and Dividends	14,022,075	11,878,190
3	Rents	1,105,440	2,059,900
4	Other Property Income	53,282,215	50,484,258
5	Receipts from Administrative Fees and Charges - Collected as AIA	3,241,680	6,617,597
6	Business Permits / Cesses	27,106,314	37,024,802
7	Plot Rents	4,777,093	3,890,087
8	Other Local Levies	43,550	243,120
9	Other miscellaneous revenues	0	0
10	Market/Trade Centre fees	2,361,490	4,927,660
11	Vehicle Parking Fees	7,944,290	9,768,660
12	Public Health Services	1,579,380	1,761,180
13	Public Health Facilities Operations	84,842,499	52,375,560
14	Slaughter Houses Administration	953,200	1,569,130



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

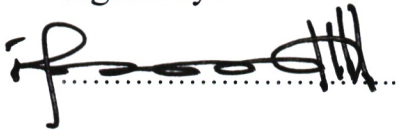
FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

15	Fines, Penalties and Forfeitures	251,335	408,158
16	Other Receipts Not Classified Elsewhere	0	0
	Total Revenue Collected	201,510,561	183,008,302
	TRANSFER TO REVENUE ACCOUNT	201,510,561	183,008,302

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements.

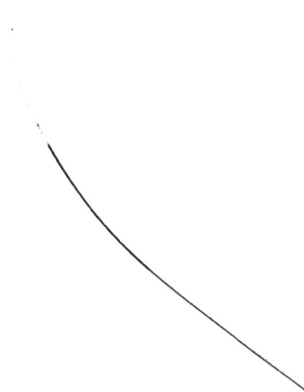
This revenue statement was approved onand

Signed by:



CS KIPNGETICH TOWETT
RECEIVER OF REVENUE
COUNTY GOVERNMENT OF BOMET





COUNTY GOVERNMENT OF BOMET
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

IV. STATEMENT OF ARREARS OF REVENUE

S. NO.	REVENUE ARREARS	FY 2021/2022	COMPARATIVE
			FIGURES
			FY 2020/2021
1	Plot Rates	311,918,274.00	257,847,916.00
2	Ground Rent	31,223,528.00	30,036,986.00
	Total Revenue Arrears	343,141,802.00	287,884,902.00

These statement of arrears of revenue were approved onand signed by:



[Handwritten signature]

CS KIPNGETICH TOWETT
RECEIVER OF REVENUE
COUNTY GOVERNMENT OF BOMET



COUNTY GOVERNMENT OF BOMET
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

V. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these revenue statements are set out below.

a) Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statement complies with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The revenue statement is presented in Kenya Shillings, which is the functional and reporting currency of the County Government of Bomet.

The revenue statement has been prepared on the cash basis following the County Government's standard chart of accounts. The cash basis of accounting recognizes transactions and events only when cash is received.

b) Recognition of Revenue

The County Government of Bomet recognizes all Revenues from the various sources when the event occurs, and the related cash has actually been received by the County Government of Bomet.

c) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the revenue statement. The revenue budget was approved as required by law.



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

d) Comparative Figures

The comparative figures which have been stated for FY 2020/2021 were prepared in the year ended June 30, 2021, by the County Government of Bomet.



COUNTY GOVERNMENT OF BOMET
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

VI. NOTES ON REVENUES AND ARREARS

2. Profits and Dividends

This is revenue received from Embomos Tea Farm, which is fully owned by the County Government of Bomet and previously it was managed by Kapset Tea Factory Company Ltd.

Profits and Dividends	FY 2021/2022(Kshs)
Embomos Tea Farm	14,022,075.00

3. Rent

This is revenue from stalls within Bomet Bus Park, County-owned stadium and houses owned by County Government of Bomet.

Rental Income	2021/2022 (Kshs)
i. House Rent	220,550.00
ii. Hire of Stadium	-
iii. Stall Rent	884,890.00
Sub-Totals	1,105,440.00

4. Other Property Income

Receipts from plot clearance fee, plot transfer fee & Land Rates from Multi-Nationals (Unilever Tea (K) Ltd, Kipsigis Highlands, James Finlay (K) Ltd, Chemai Tea Estate, Williamson Tea and Sotik Tea)



COUNTY GOVERNMENT OF BOMET
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

Other Property Income	2021/2022 (Kshs)
i. Plot Clearance Fee	125,797.00
ii. Plot Transfer Fee	7,000.00
iii. Unilever Tea (K) Ltd (LR)	17,097,136.00
iv. Kipsigis Highlands (LR)	2,000,000.00
v. James Finlay (K) Ltd	23,701,674.00
vi. Chemai Tea Estate (LR)	118,608.00
vii. Williamson Tea (LR)	4,321,600.00
viii. Sotik Tea (LR)	5,910,400.00
Sub-Totals	53,282,215.00

5. Receipts from administrative fees and charges-Collected as AIA

This is revenue from Sales & Promotion, Billboard/Signpost, Kiosk Cess, Movement Permit, Vet Services, Group Reg. Fee, Agri-Business, Verification of Scales, Sale of Tender, Survey Fee and Building Plan Approval.

Receipts from Administrative Fees and Charges - Collected as AIA	FY 2021/2022 (Kshs)
i. Sales & Promotion	1,236,350.00
ii. Billboard/Signpost	446,600.00
iii. Kiosk Cess	170,172.00
iv. Movement Permit	69,400.00



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

v. Vet Services	213,100.00
vi. Group Reg. Fee	22,700.00
vii. Agri-Business	97,850.00
viii. Verification of Scales	535,200.00
ix. Sale of Tender	0
x. Survey Fee	0
xi. Building Plan Approval	513,260.00
xii. Tractor Services	137,100.00
Sub-Totals	3,241,680.00

6. Business Permits / Cesses

This is Revenue collected from Business premises which are issued with permits Single Business Permits & Liquor Licenses. Cesses are proceeds from Quarries and farm products sold in the markets (Produce Cess).

Business Permits/Cesses	2021/2022 (Kshs)
i. Single Business Permit Fee	10,204,994.00
ii. Liquor Licence	10,015,400.00
iii. Liquor Application Fee	1,066,500.00
iv. S.B.P Application Fee	984,730.00
v. Produce Cess	3,114,140.00



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

vi. Quarry Cess	1,720,550.00
Sub-Totals	27,106,314.00

7. Plot Rents.

Plot Rents	2021/2022 (Kshs)
i. Town Rates/Plot Rent/Land Rates	4,777,093.00
Sub-Totals	4,777,093.00

8. Other Local Levies

These are Revenues collected from sources which are seasonal i.e., sources which may be realized even once in a Financial Year, for example, donations and recoveries like insurance fee.

Other Local Levies	2021/2022 (Kshs)
i. Other Charges	43,550.00
Sub-Totals	43,550.00

10. Market/Trade Centre fees

This entails revenue collected from Market centers situated in Bomet County during various market days where traders are charged according to what they sell as per the Bomet County Finance Act. Stock sales are proceeds from livestock sale yards in the market centers.



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

Market/Trade Centre Fees	2021/2022 (Kshs)
i. Market Dues	1,835,590.00
ii. Stock Sales	525,900.00
Sub-Totals	2,361,490.00

11. Vehicle Parking Fees

This is made up of fees from the enclosed bus-parks in Bomet County where vehicles are charged per entry, off-street parking charges and Boda Boda stickers.

Vehicle Parking Fees	2021/2022 (Kshs)
i. Bus Park Fee	4,201,350.00
ii. Parking Fee	3,742,940.00
iii. Boda Boda Stickers	0.00
Sub-Totals	7,944,290.00

12. Public Health Services

Public Health Services refer to the Revenue collected from services offered by Public Health Officers in Bomet County. These services include Medical Examination Certificates, Food Hygiene License and Inspection of Business premises e.g. Retail shops and Liquor Premises.

Public Health Services	2021/2022 (Kshs)
i. Public Health Fee	1,579,380.00



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

Sub-Totals	1,579,380.00
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13. Public Health Facilities Operations

This Revenue is received from operations carried out by County-owned Hospitals.

Public Health Facilities Operations	2021/2022 (Kshs)
i. Longisa County Hospital	66,382,366.00
ii. Sigor Sub-County Hospital	6,598,233.00
iii. Cheptalal Hospital	4,034,838.00
iv. Ndanai Dispensary	6,866,170.00
v. Siongiroi Health Centre	117,420.00
vi. Kapkoros Health Center	843,472.00
Sub-Totals	84,842,499.00

14. Slaughterhouses Administration

Slaughter fee is charged in slaughterhouses per head of livestock taken to abattoir. Meat Inspection fee is collected by a Veterinary officer who inspects the meat in the Slaughterhouses before it is sold for human consumption.

Slaughterhouses Administration	2021/2022 (Kshs)
i. Slaughter Fee	452,700.00
ii. Meat Inspection Fee	500,500.00
Sub-Totals	953,200.00



COUNTY GOVERNMENT OF BOMET

REVENUE STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022(KSHS)

15. Fines, Penalties and Forfeitures

These are charges imposed on clients who fail to comply with rules and regulations running various activities in the County Government of Bomet.

Fines, Penalties & Forfeitures	2021/2022 (Kshs)
i. Impounding Charges	233,140.00
ii. S.B.P Penalty Fee	18,195.00
Sub-Totals	251,335.00

16. Outstanding Rates

Rates are revenues from plots in town and urban areas owned by the County Government of Bomet but allocated to individuals, which are based on land value and are paid on an annual basis. Rates are also paid on county-owned lands leased to multi-national companies with tea estates i.e. James Finlay (K), Williamson Tea, Unilever Tea, Kipsigis Highlands and Sotik tea. Rates on leased land are also paid on annual basis. The revenue not paid in the respective Financial Year accrues to the subsequent years.

17. Outstanding Ground Rent

This is revenue paid by individuals who were allotted plots in towns and urban areas owned by the County Government of Bomet and are charged on a flat rate. The revenue not paid in the respective Financial Year is accrued.

