

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BOMET FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bomet set out on pages 17 to 65, which comprise the statement of assets and liabilities as at 30 June, 2019, and statement of receipts and payments, statement of cash flows and the statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Bomet as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 County Own Generated Receipts - Unsupported Revenue

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects county Own Generated Receipts of Kshs.211,712,644 which constitutes market/trade centre fee and slaughter houses administration of Kshs.4,533,357 and Kshs.2,017,299 respectively. However, the amount was not supported by way of number of designated shades or stalls covered by the collections, markets demarcation reports, number of stock yards, slaughtered stock register and ZIZI operating system revenue collection report per revenue collector, to facilitate confirmation of its accuracy and completeness.

In the circumstance, it has not been possible to confirm the accuracy and completeness of the County own generated receipts of Kshs.211,712,644 for the year ended 30 June, 2019.

2.0 Unsupported Expenditure

2.1 Payments of Ward Offices Rental Expenses

Further, included under other operating expenses is Kshs.4,407,151 made for payment of Ward Offices rent. The payments have not been supported by way of lease agreements between the County Government and the landlords and criteria used in arriving at the rent payable that varies significantly between Kshs.15,000 and Kshs.100,000 per month has not been availed.

In absence of sufficient verifiable accounting records, the propriety in the utilisation of public resources cannot be confirm.

2.2 Unsupported Domestic Travel and Subsistence

As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects expenditure on use of goods and services of Kshs.1,310,389,880 (2018 – Kshs.939,223,116). Included in this figure are domestic travel and subsistence payments amounting to Kshs.471,315,682. Of this amount, payments totalling to Kshs.21,128,440 were made by the Office of the Governor to various officers on account of domestic travel and subsistence. No supporting documents such as imprest warrants, invitation letters, approval memos, proof of travel (work and bus tickets or authority to use personal vehicle), activity's day program and attendance register as well as back to office reports were availed for audit review.

Consequently, it has not been possible to confirm the propriety and accuracy of domestic travel and subsistence expenditure of Kshs.471,315,682 for the year ended 30 June, 2019.

2.3 Unsupported Motor Vehicles Insurance Cover

Included under use of goods and services is payment for insurance expense of Kshs.5,043,5544 against the total commitment of Kshs.13,000,000 which remained unpaid as at the end of the financial year. Insurance policy documents to confirm the existence of cover in place were not made available for review.

In absence of sufficient and verifiable accounting records, the propriety in the utilisation of public resources for insurance could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive 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 in the year under review.

Other Matter

1.0. Budget Controls and Performance

1.1. Under-Absorption of Budget

The statement of appropriation-recurrent and development combined reflects final budget expenditure and actual on comparable basis of Kshs.8,160,600,014 and Kshs.7,014,526,892 respectively resulting in under-absorption of Kshs.1,146,073,123 or 14%. The budget under-utilization mainly occurred under acquisition of assets and finance costs, including loan interest where Kshs.1,688,252,750 and Kshs.442,953 was spent against a budget estimate of Kshs.2,467,780,570 and Kshs.2,756,890 respectively.

Notable under-absorption was on the acquisition of assets of Kshs.779,527,820 or 33% of the approved budget. This implies resources earmarked for development activities were lying idle or may be an indication of over-budgeting and hence there is a need to re-evaluate the budgeting process to focus on priority areas as guided by public participation in the budget making process.

1.2. Budget for the Office of the Governor

The final budget of the Office of the Governor amounted to Kshs.425,696,229, comprising of development and recurrent votes of Kshs.119,600,000 and Kshs.306,096,229 respectively. However, at the close of the financial year, Kshs.289,309,102 had been spent resulting in under expenditure of Kshs.136,387,126 or 32% of the approved budget as detailed under **Appendix 1**.

The budget under-absorption indicates that some planned activities for the year were not undertaken. This may have negatively impacted on the delivery of services to the citizens of Bomet County.

2.0. Prior Year Matters

In the Audit Report of the previous years, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circulars.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Surrender to County Revenue Fund

As disclosed under Note 10 to the financial statements, the statement of receipts and payments reflects returns to county revenue fund of Kshs.1,064,227,340; (2018-Kshs.276,777,185). However, the fund account reflects a balance of Kshs.1,345,579,994 as at 30 June, 2019 of which Kshs.1,244,391,094 was returned to County revenue fund leaving a balance of Kshs.101,189,850. This is contrary to Section 136 of the Public Finance Management Act, 2012, which requires the County Government entity holding appropriated money that was withdrawn from the County Exchequer Account which has not been spent as at end of the financial year, be repaid back and a refund statement be prepared which shall be forwarded to the Controller of Budget.

In the circumstance the County is in breach of the law.

2.0 County Own Generated Receipts – Use of Outdated Valuation Roll

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects County Own Generated Receipts of Kshs.211,712,644 (2018-Kshs.181,675,343) which includes other property income amounting to Kshs.43,623,939 on account of property rates. However, the valuation roll used to bill the plot owners had not been updated with the new land subdivisions. Consequently, the new valuation roll has not been applied despite having been finalized, a situation which could lead to possible under billing of the rates.

3.0 Under-Collections of Revenue

Out the County own generated receipts final budget of Kshs.245,000,000, actual collections amounted to Kshs.211,712,644 resulting in a deficit of Kshs.33,287,356 or 14% of the budget. An analysis of the trend of the County own generated receipts over the last five (5) years revealed that it has not been meeting its revenue targets except for the 2016/2017 financial year. Detailed analysis is as below: -

| Financial Year | Final Budget (Kshs.) | Actual Receipts (Kshs.) | Variance (Kshs.) | Percentage (%) |
|-----------------------|---------------------------------|--|-----------------------------|---------------------------|
| 2014/2015 | 190,000,000 | 142,661,601 | (47,338,399) | (24.9) |
| 2015/2016 | 188,826,880 | 179,557,901 | (9,268,979) | (4.9) |
| 2016/2017 | 207,709,568 | 236,697,037 | 28,987,469 | 14.0 |
| 2017/2018 | 200,241,165 | 181,675,343 | (18,565,822) | (9.3) |
| 2018/2019 | 245,000,000 | 211,712,644 | (33,287,356) | (13.6) |

Although the Management has attributed the decline in revenue collections to the expiry of the revenue collection system contract and delay in changeover to a new system, this is indicative of possible revenue leakages and inefficient revenue collection systems. Section 157(2) of the Public Finance Management Act, 2012, requires the receiver of

County Government revenue to ensure that revenue for which the receiver is responsible for, be collected or recovered, and be accounted for in full.

4.0 Use of Goods and Services

As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects payments on use of goods and services of Kshs.1,310,389,880. Examination of available records on the payments revealed the following:

4.1 Irregular Payments to Council of Governors

The above balance of Kshs.1,310,389,880 includes payments under other operating expenses amounting to Kshs.4,407,151 out of which an amount of Kshs.5,000,000 was paid to the Council of Governors. This is contrary to Section 37 of the Inter-Governmental Relations Act, 2012, which states that all operational expenses of the Council of Governors should be met by the National Government.

4.2 Leased Medical Equipment

Included in the payments for specialized materials and services is Kshs.200 million towards annual leased medical equipment. However, the Management has not provided supporting documents by way of agreements detailing the leased equipment types, specifications and quantities. Site verification visits to sampled hospitals on 18 December, 2019 revealed that three (3) patients' beds and two (2) chairs at the Renal Unit at Longisa Hospital, an autoclave machines serial No. 19299 at the CSSD Centre and a radiography equipment and C-arm machines delivered to Ndanai Sub-hospital had not been put to use and remained idle in the respective facilities.

In the circumstance, it has not been possible to confirm whether the public resources have been used in an effective and lawful manner.

5.0 Acquisition of Assets - Purchase of Ambulances

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,688,252,750 (2018 – Kshs.939,223,116) under acquisition of assets. Included in the expenditure is Kshs.73,520,000 spent on the purchase of vehicles and other transport equipment. The amount includes payments made on procurement of two ambulances at Kshs.30,000,000 whose specifications were as spelt out by the State Department for Infrastructure. However, according to the inspection report of the engineer from the Department, the specifications were not as spelt out in the procurement documents. This is contrary to Section 60 (2) of the Public Procurement and Assets Disposal Act, 2015 which states that the specific requirement shall include all the procuring entity technical requirement with respect to goods, works and services being procured.

6.0 Ethnic Composition

Section 65(e) of the County Government Act, 2012 which requires at least thirty percent (30%) of the vacant posts at entry level to be filled by candidates who are from the non-dominant ethnic community in the County. During the year under review, the County

recruited seventy-three (73) employees who were all from one dominant ethnic community.

In the circumstances, the County Government is in breach of the law.

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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, and Risk Management and Governance and Basis for Qualified Opinion section of my report I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Fixed Assets Register

Included in the acquisition of assets amount is Kshs.32,053,852 for purchase of furniture and general equipment. Of this amount, Kshs.18,352,870 relates to furniture procured by the Department of Finance which was confirmed to have been received and recorded in the asset register. However, the assets have not been tagged, and the date of acquisition and the cost has also not been updated in the register.

2.0 Handing Over of Assets and Liabilities

Note 5.10 on other important disclosures under Annex 5 – Summary of fixed assets discloses cumulative historical cost of assets owned by the County Government amounting to Kshs.4,463,028,562 as at 30 June, 2019. The figure includes assets inherited from the defunct Municipal Councils in the County. However, Management has not availed information of the assets and liabilities that were handed over for audit review and confirmation.

In the circumstances, it has not been possible to confirm the accuracy, existence and ownership of the public assets and liabilities handed over.

3.0 Delay in Projects' Implementation

Review of the County project implementation status report as at 30 June, 2019 revealed significant delays in their implementation. Some planned projects for the year were at less

than 50% completion level while others were yet to commence. The detailed project status is at **Appendix 2**.

Although Management attributed the delays to late payments and also non-performance by some contractors, this is indicative of failure to comply with Section 149(1) of the Public Finance and Management Act, 2012.

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 County Executive'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 dissolve the County Executive or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance 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 financial reporting process, reviewing the effectiveness of how the County Executive 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 overall 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 overall 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on

the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to 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 County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

04 November, 2020

APPENDIX 1 – BUDGET FOR THE OFFICE OF THE GOVERNOR

| Budget Line | Final Budget (Kshs) | Actual Expenditure (Kshs.) | Variance (Kshs.) | Percentage (%) |
|--|----------------------------|-----------------------------------|-------------------------|-----------------------|
| Gas Expenses | 331,600 | 192,650 | 138,950 | 42 |
| Telephone, Telex, Facsimile and Mobile Phone Services | 1,400,000 | 1,304,900 | 95,100 | 7 |
| Courier and Postal Services | 200,000 | 186,876 | 13,124 | 7 |
| Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 10,000,000 | 4,423,800 | 5,576,200 | 56 |
| Accommodation - Domestic Travel | 36,066,880 | 36,301,612 | (234,732) | (1) |
| Daily Subsistence Allowance | 4,999,040 | 5,695,300 | (696,260) | (14) |
| Sundry Items (e.g. Airport Tax, Taxis, etc) | 1,000,000 | 1,348,300 | (348,300) | (35) |
| Local Presidential Visits | 4,000,000 | 3,548,000 | 452,000 | 11 |
| Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 14,095,760 | 4,107,435.80 | 9,988,324 | 71 |
| Hotel; Accommodation | 12,350,000 | 13,756,250 | (1,406,250) | (11) |
| International News Services | 200,000 | 198,000 | 2,000 | 1 |
| Publishing and Printing Services | 9,500,000 | 7,729,193 | 1,770,807 | 19 |
| Subscriptions to Newspapers, Magazines and Periodicals | 829,620 | 734,100 | 95,520 | 12 |
| Advertising, Awareness & Publicity Campaigns | 6,998,480 | 7,203,159 | (204,679) | (3) |
| Office Expenses (Inter Governmental) | 23,700,000 | 9,044,500 | 14,655,500 | 62 |
| Rent & Rates - Non-Residential (Inter Departmental) | 6,000,000 | 4,407,151 | 1,592,848 | 27 |
| Hire of Transport | 3,500,000 | 1,879,000 | 1,621,000 | 46 |
| Training Allowance | 8,000,000 | 7,257,267 | 742,733 | 9 |
| Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 8,782,560 | 10,941,209 | (2,158,649) | (25) |
| Boards, Committees, Conferences and Seminars | 5,000,000 | 5,371,180 | (371,180) | (7) |
| National Celebrations | 3,000,000 | 0 | 3,000,000 | 100 |
| Hospitality and others | 5,500,000 | 6,664,940 | (1,164,940) | (21) |
| Medical Insurance/Cover | 23,167,440 | 2,453,119 | 20,714,321 | 89 |
| Purchase of Uniforms and Clothing - Staff | 3,568,800 | 1,334,700 | 2,234,100 | 63 |
| General Office Supplies (papers, pencils, forms, small office equipment etc) | 5,000,001 | 4,107,180 | 892,821 | 18 |

| Budget Line | Final Budget (Kshs) | Actual Expenditure (Kshs.) | Variance (Kshs.) | Percentage (%) |
|--|----------------------------|-----------------------------------|-------------------------|-----------------------|
| Sanitary and Cleaning Materials, Supplies and Services | 1,216,807 | 855,742 | 361,064 | 30 |
| Legal Dues/fees, Arbitration and Compensation Payments | 10,000,000 | 15,184,722 | (5,184,722) | (52) |
| Other Operating expenses-Community Participation | 71,100,000 | 56,101,640 | 14,998,360 | 21 |
| Maintenance of Buildings and Stations - Non-Residential | 2,985,808 | 2,400,350 | 585,458 | 20 |
| Minor Alterations to Buildings and Civil Works | 100,000 | 13,000 | 87,000 | 87 |
| Maintenance of Communications Equipment | 300,000 | 260,500 | 39,500 | 13 |
| Compassionate Fund | 11,631,933 | 10,453,400 | 1,178,533 | 10 |
| Purchase of other Office Equipment | 757,000 | 30,000 | 727,000 | 96 |
| Purchase of Police and Security Equipment | 995,400 | 484,000 | 511,400 | 51 |
| Purchase of Generators | 1,500,000 | 0 | 1,500,000 | 100 |
| Disaster Response | 6,629,700 | 5,420,000 | 1,209,700 | 18 |
| Purchase of Motor Vehicle | 25,000,000 | 22,820,000 | 2,180,000 | 9 |
| Residential Buildings | 77,100,000 | 28,000,000 | 50,500,000 | 65 |
| Non-Residential Buildings-Offices | 16,500,000 | 7,095,925 | 9,404,075 | 57 |
| Construction of Buildings | 1,000,000 | 0 | 1,000,000 | 100 |
| Branding and Promotions; Printing, Advertising and Information Supplies and Services | 289,400 | 0 | 289,400 | 100 |
| Total | 424,296,229 | 289,309,101 | 136,387,126 | 32 |

APPENDIX 2 - DETAILED PROJECT STATUS

| No. | Project Name | Contract Amount (Kshs) | Completion Status | Remarks/Recommendation |
|-----|--|------------------------|-------------------|---|
| 1. | Construction of 150m ³ tank at Kyogong | 2,300,000 | 80 | Works ongoing |
| 2. | New pump set for Kiptobit booster station | 2,000,000 | 0% | LSO to be cancelled |
| 3. | Construction of 150m ³ tank at Bondet | 2,597,771 | 10% | Materials on site |
| 4. | Electrification of Aonet water project | 2,300,000 | 10% | Payment made, Kenya Power to work on it |
| 5. | Upgrade of transformer | 1,031,829 | 0% | To be requisitioned afresh |
| 6. | Construction of 25m ³ /hr. CFU | 4,103,000 | 10% | Works ongoing |
| 7. | Electrification of Kapsimbiri water project | 2,100,000 | 80% | Works ongoing |
| 8. | Electrification of Kapset/ Muriasi water project | 84,000 | 80% | Works ongoing |
| 9. | Electrification of Chesambai water project | 2,200,000 | 0% | Allocation transferred to Tinet and Chemaner Water Project |
| 10. | Electrification of Kaplomboi water project | 700,000 | 0% | Cancelled |
| 11. | Hydrological drilling assessment, EIA and drilling | 2,496,320 | 10% | Contractor encountered hard rock formation- works suspended |
| 12. | Hydrogeological survey, EIA and drilling | 2,501,000 | 0% | Contractor yet to resume works |
| 13. | Construction of the Governor's Residence | 78,014,242 | 40 | Contractor yet to resume works |
| 14. | Infrastructure | 7,900,000 | 80% | 38 tea buying centres have received materials. While supply for the other 10 is underway. Coffee nurseries established. |
| 15. | ATC Offices | 8,900,000 | 0% | Cancelled |
| 16. | Green house and small equipment | 3,905,000 | 40 | Supplier is yet to deliver the green houses. Default notice given to the supplier. |
| 17. | ASDSP Project | 7,000,000 | 70% | Project is ongoing. |
| | Total | 130,133,162 | | |