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REPORT

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CLERK AT THE TABLE	Mc.M. Adji. bodou

OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
NAROK**

**FOR THE YEAR ENDED
30 JUNE, 2021**



**COUNTY GOVERNMENT OF NAROK
COUNTY EXECUTIVE**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

NAROK COUNTY GOVERNMENT -EXECUTIVE
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1. KEY ENTITY INFORMATION AND MANAGEMENT

b) Background information

Narok County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Town Council of Narok, defunct County Council of Narok and defunct County Council of Trans Mara. It also provides the services that were transferred from the National Government. The county is headed by the Governor, who is responsible for the general policy and strategic direction of the County Government of Narok. The Governor is supported by the Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is ensuring proper Public Finance management practices are in place, Budgeting and budgetary control as well as financial reporting for the County Government entities as well as at the County level.

Vision

“Economic Transformation for a Shared Prosperity.”

Mission

“To enhance sustained Socio-economic growth through optimal utilization of resources to improve the quality of life for County residents.”

Core Values

Narok County upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity, professionalism and team work.

c) Key Management

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



H.E. Samuel Kuntai Tunai, EGH, – Governor

H.E. Samuel K. Tunai, EGH was elected the first Governor of Narok County on 3 March 2013. The governor was elected on an agenda of uplifting the living standards of the Narok County residents, improving the county roads, boosting agricultural output, improving the health sector and uplifting the people of Narok County from poverty. It is on these key pillars that the government of H.E. Samuel Tunai has been working on since coming into power.

Governor Tunai holds a Masters degree in Public Policy and Management from Strathmore University and a Bachelor’s Degree from the University of Nairobi. Before his election as the governor, he served as the Director of Intelligence for National Intelligence Service.

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H.E. Evalyn Chepkirui Aruasa – Deputy Governor

H.E. Evalyn Chepkirui Aruasa was elected as the first Deputy Governor of Narok County. She has an LLB from Moi University and LLM from Indiana State University. She also has a Diploma from the Kenya School of Law.

The Deputy Governor is passionate with girl child empowerment and she is keen on enhancing such programs throughout the County.



Mr. Julius Momposhi Tompo Sasai- CEC, Finance And Economic Planning

Mr. Julius Ole Sasai was designated to Finance and Economic Planning on 20th December 2019, from Lands and Housing where he had served as CEC since 2017 . Prior to his appointment he served a bank branch manager in Equity Bank, Family Bank and Trans National Bank. Earlier in his carrier, he worked as a bank teller.

He holds a Bachelor’s degree in Commerce –Accounting Option from Shivaji University in India. Currently pursuing master’s degree in strategic Management at Maasai Mara University.



Mr. Morgan M. Siloma - CEC, Health and Sanitation

Mr. Morgan M. Siloma was appointed as the CEC, Health and Sanitation Services on 20th December 2019.

Before his appointment to the current position, he served as the CEC Finance and Economic Planning, CEC Roads, Transport and Public works. He also served as CEC, lands Housing and urban Planning,

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Ms Vivian Mpeti Sereti - CEC, Lands, Housing and Urban Development

Ms Vivian was appointed the CEC Lands and Housing on 20th December 2019. She previously served as the CEC, Health services as from Feb 2015. Ms Vivian graduated from the University of Nairobi in 2011 with a Bachelor of Arts with a double major in Geography and Tourism. Until her appointment as a CEC, she served as the Reservation manager.



Mrs. Cicilia S. Wuapari - CEC, Education, Sports, Culture and Social Services

Mrs Cicilia Wuapari was appointed CEC Education, Sports, Culture and Social Services in 2017. She has a Bachelor's degree in Education. Prior to her appointed as the CEC, she served in the County Government of Narok as an administrator in various departments.

Mr. Ezekiel Rono - CEC, Administration, Coordination of Decentralized Services, Disaster Management

Mr. Ezekiel Rono was appointed as the CEC, Transport and Infrastructure on 5th April 2013 to October 2018 after which he was designated to Administration, Coordination of decentralized Services and Disaster Management. He holds a Bachelor's degree in education from Kenyatta University. He also has a Master of Education from Maasai Mara University.



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Miss Everline K. Cherotich - CEC, Agriculture, Livestock and Fisheries

Ms Everline K. Cherotich was appointed CEC for Agriculture in Dec 2020. She had served in the Department of Roads, Transport and Public works as CEC member. Prior to her appointment, she served as Chief officer for Livestock and Veterinary services in the County Government of Narok between 2016 and 2017. She also served as Director Administration in Buzeki Group of Companies.

Ms Everlyne holds an MA in foreign Relations and a bachelor degree in public Relations and Electronic Media communications.

She enjoys reading, travelling and motivating.

Mr. George Kuseyo Supeyo-CEC Trade, Cooperatives and Industry

Mr. George Kuseyo Supeyo was appointed CEC, Trade, Industry and Cooperative Development on 20th October 2018.



He started working as a marketing executive at Housing Finance Cooperation Nairobi between 2012 and July 2014. Afterwards, he was appointed the Deputy Sub County Administrator Narok North Sub County.



Mr. Joseph Kantet Koila –CEC Tourism and Wildlife.

Mr. Joseph Koila was appointed CEC, Tourism and Wildlife in 2017. He has a bachelors degree in Business Administration with a higher diploma in Human Resource management. He is currently pursuing a master's of science in human resource management at

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	the Maasai Mara university.
<p>Mr. Job Ole Kiyapi -CEC Water, Energy, Environment and Natural Resources</p> <p>Mr. Job L. Kiyapi was appointed CEC for Environment, water, energy and Natural Resources in March 20, 2018. Before his appointment he was serving as a teacher.</p> <p>He holds a Bachelors degree in Education majoring in Geography and religion.</p> <p>Mr. Kiyapi likes fostering environmental activities like tree planting which he promotes across the County</p>	
	<p>Mr. John Marindany - CEC, Public Works, Roads and Transport</p> <p>Mr. Marindany was appointed CEC member of the Department of Roads, Public Works, and Transport in January 2021. He had served in the Department of Education, Youth Affairs, Sports and Culture and the department of Health. He holds a Master of Arts (Basic Education) and a Bachelor of Education from Moi University</p> <p>He has previously served as a teacher and Principal in various Secondary schools. He brings into the position over 10 years' experience in Education Management.</p>

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
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1.	CEC, Finance and Economic Planning	Mr. Julius Momposhi Tompo Ole Sasai
2	Accounting Officer-Finance and Economic Planning	Mr. Simon Peter Kurraru
3	Accounting Officer- Roads, Transport and Public Works	Mrs. Nadupoi Nairenke
4	Accounting Officer-Education, Sports, Youth, Culture and Social services	Mr. Philip Neranto
5	Accounting Officer-Environment, water and natural resources	Mr. Obadiah Rono
6	CEO- County Public service Board	Ms. Zipporah Sintoyia Gad
7	Accounting Officer-Agriculture, Livestock and Fisheries	Mrs Grace Mugo
8	Accounting Officer-Health and Sanitation	Mrs Sahara Abraham Aden
9	Accounting Officer-Lands, Physical Planning and Urban Development	Mrs. Eunice Salau
10	Accounting Officer- Tourism and Wildlife	Mr. Newton Mpaima
11	Accounting Officer-Public Service Management and Coordination of Decentralised functions	Mr. Linus Saire Nairimo
12	Accounting Officer-Trade, Industry and Cooperative Development	Mr. Willy Loigero

e) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

1. County Assembly of Narok;

The Narok County assembly offers overall oversight of all the fiduciary functions of the County Government of Narok. The County assembly is mandated to represent the public, prepare and pass legislations that are to ensure that there is satisfactory service delivery by the county executive and its entities. Further the Narok County Assembly provides oversight to ensure that the county executive and its entities comply with the law and regulations in all its financial and non-financial operations.

2. Audit Committee;

The audit committee is responsible for setting standards that are to be complied with in all financial transactions. The committee evaluates the risk profile of the County government of Narok and its entities and prepares risk management policy and their implementation framework. The committee

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also reviews internal audit reports and gives recommendations on internal control systems and how the gaps are to be addressed.

3. Public Accounts Committee;

The Narok County Public Accounts Committee reviews the Audit reports on Annual Financial Reports. The committee seeks answers on the cause of any issues raised by the auditor General, how such queries were addressed and what the management is doing to improve on the issues. The committee further gives recommendations to the management on how best to handle financial affairs of the County Government.

4. Budget and Appropriations Committee.

The Budget and Appropriation Committee handles the budget process. After the budget has been prepared by the County executive and submitted to the county Assembly, the committee scrutinizes it and seeks to know whether the planned expenditure is compliance with the law. The committee also seeks to find out if public participations were conducted and the views of the public incorporated in the budget.

5. County Public Accounts and Investment Committee

The Senate County Public Accounts and Investment committee discusses the Audit findings and gives a report and recommendations thereof.

f) Narok County Executive Headquarters

P.O. Box 898 - 20500
Narok County Building/House/Plaza
Narok-Nakuru Road
Narok, Kenya

g) Narok County Executive Contacts

Telephone: (+254) 20 268 8929 /03
E-mail: info@narok.go.ke
Website: www.narok.go.ke

h) Narok County Executive's Bankers

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

2. Kenya Commercial Bank
Narok Branch,
P.O. Box 406 - 20500
Narok, Kenya

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3. Cooperative Bank of Kenya,
Narok Branch,
P.O Box 632 – 20500
Narok, Kenya
4. NCBA
Narok Branch,
P.O.Box
Narok
5. SBM
Narok Branch
6. Family Bank,
Narok Branch
7. Trans national Bank
Narok Branch
8. National Bank of Kenya
Narok Branch

i) Independent Auditors

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

j) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FINANCE AND ECONOMIC PLANNING

FORWARD NOTE BY THE CECM.

It is my pleasure to present the County Government of Narok financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County Government over the past year, a statement of Assets and Liabilities as well as the statement of cash flows.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. The county Government of Narok is one of the forty seven devolved units.

Financing of the County Government

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Narok County included Maasai Mara Game Reserve park entry business permits, land rates, business plan approval, advertising fees, cess and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- 1) Automation of revenue collection system and
- 2) Hiring a reputable revenue collection agent

Financial Performance

a) Revenue

For the Financial Year 2020/2021, the County had budgeted revenues of KShs 11,665,631,283 consisting of KSh.1,405,874,324 from own sources, KSh. 8,730,462,600.00as Equitable Share from the National Government and KSh. 1,529,294,358.00 from Conditional Allocations.

A graphical representation of the revenue budget is as shown below:

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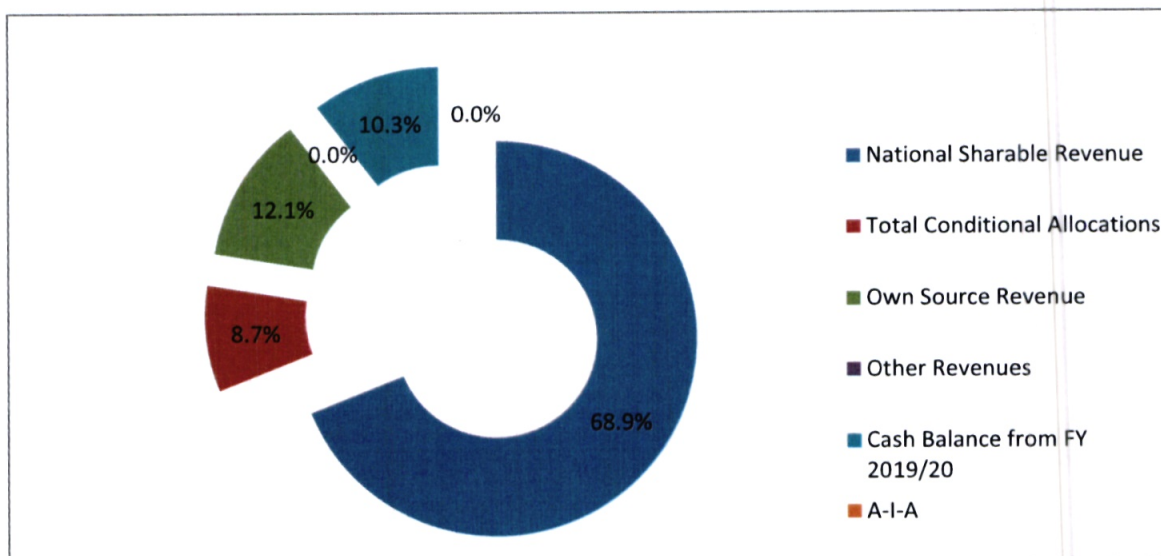


Figure 1: NAROK County revenue sources in FY 2020/2021

CARA revenues continue to form the largest part of our revenue budget, contributing 68.9% towards our budget. Our own generated revenues formed 12.1% of our budget. 13% is covered by conditional grants from Government, other agencies and balances brought forward covered 10.3%. Out of the projected revenue, the County was able to realise Ksh 10,186,145,320 in actual revenues for the year ended 30th June 2021, representing 87% performance. In the table below, we present an analysis of revenue performance for the year ended 30th June 2021.

Table 1: Revenue performance for the FY 2020/2021

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA	8,730,462,600	8,730,462,600	100
Other transfers	1,529,294,358	829,771,937	54
Own generated revenues	1,405,874,324	625,910,783	45
Total	11,665,631,282	10,186,145,320	87

b) Payments

Our total expenditure for the year 2020/21 amounted to **KShs 9,564,360,745**.

Out of this, the total development expenditure was ksh **2,117,670,118** while recurrent expenditure **Ksh. 7,446,690,628**.

In FY 2020/21, the County Government has opened over 250km of rural access roads. Further, the County has hired more ECD teachers to bridge the gaps in early Childhood Education as well as developed educational infrastructure to accommodate an ever increasing number of enrolling pupils. This includes development of various vocational training centres.

The County Government is in the process Constructing a medical Complex at the Narok County Referral Hospital as well as expanding level four hospitals. The County Government has also completed Ilkiragarian Health Centre, Eor Ekule Health Centre as well as Naregi Enkare health

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Centre. This is for the sole reason of enhancing health care for the people residing in Narok County.

The County Government applied force account on most of the road works which resulted in saving costs with a greater efficiency and achievement in the roads sector.

Much of the recurrent budget was spent on compensation for employees. This was as a result of salary increments awarded to Doctors and Nurses over the past year. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff. We also supported our communities in areas affected by the drought and the economic challenges resulting from the Covid 19 pandemic, by providing water and foodstuff to the families.

c) Cash flows

In the FY 2020/2021, we had many liquidity disruptions occasioned by COVID-19 pandemic. There was a reduced realisation of local revenue collection targets. The National Treasury was also unable to disburse funds to Narok county on timely basis resulting in cash flow challenges. Some of the money for the financial year was disbursed in July 2021, after the end of the FY.

The cash and cash equivalents increased from **491,6013,928** as at 30th June 2020 to KShs **1,113,386,502** as at 30th June 2021.

d) Accounts receivables

Imprest management is a critical area of focus in Narok County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff and the Members of County Assembly to account for their imprests on time. As at the end of the FY 2020/2021, there was great improvement in this section. The outstanding imprest for the county executive was Ksh 11,082,800.

e) Pending bills

These bills largely relate to works which were carried out in the past years. The amount of pending bills as at 30th June 2021 was **Ksh 1,430,069,93**. Our focus as a County is to settle the bills fully within the financial year. In our budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee members (CECs). For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year:

Department	Key activities
Health Services	<ul style="list-style-type: none">New health facilities were constructed COVID 19 Isolation Centre with a 300 bed Capacity was constructedExpansion and rehabilitation of level four hospitals

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	<ul style="list-style-type: none"> • Dialysis machines maintained ICU health machinery Construction of the New Hospital Block Complex at the Narok County Referral Hospital Construction of health Centres
Trade, Tourism and Industry	<ul style="list-style-type: none"> • Maasai Mara infrastructure rehabilitation • Marketing Narok County as a key tourist destination • Automation of business permit issuance
Transport and Infrastructure	<ul style="list-style-type: none"> • Opening of access roads • Graveling of Rural roads Tarmacking a section of Narok Town Roads
Lands, Housing and Physical Planning	<ul style="list-style-type: none"> • Initiated process of Narok Town plots Title issuance • Automation of business permit approval process
Agriculture and Water	<ul style="list-style-type: none"> • Vaccination programme •Animal breeding stock • Supply of certified seeds to farmers • Educating Farmers to farmers on profitable farming Livestock health programmes
Education, Youth Affairs, Sports and Culture	<ul style="list-style-type: none"> • Vocational training Centres infrastructure • Narok County cultural day • Construction of classrooms Vocational Training Centres

Table 2: Departmental performance in the FY 2020/2021

Despite the notable achievements, we have experienced some challenges during the year. These include:

- 1) The global COVID-19 pandemic that paralysed most operations in the country.
- 2) Under-collection of own revenue collection – we are exploring ways of boosting revenue collection further so as to achieve better results.
- 3) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers.

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Conclusion

FY 2020/2021 started off well. Good progress was made and the momentum has been created to enable the County Government of Narok continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent quarters, especially in revenue collection, public private partnerships as well as effective public participation.

I take this opportunity to thank H.E. the Governor and H. E. THE Deputy Governor for their support in areas of Policy, Governance, general direction and political good will. I would also wish to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Narok County achieves its mission.

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



CECM Finance and Economic Planning
County Government of Narok.

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Thematic Area	Overview/ Current Status	Policy Strategy	Potential Geographical Areas	Lead Agencies/ Departments
Enhancing County Competitiveness	Inadequate and poorly developed infrastructural for Competitiveness Time taken for investor to start business is long Low level of innovation	Infrastructural development; road network, ICT and energy development. One stop shop for business regulation. Business innovation hub and research centres. Upgrade business Environment	Roads Development County wide. Electricity and ICT Connectivity County wide. All major towns and trading centers	Office of the governor. State department of trade and industrialization County departments, trade, ICT and roads.
Economic and Industrialization Development.	Lack of industrial parks. Increasing number of SMEs in the county Inadequate framework of supporting SMEs. Non-vibrant Jua kali sector	Develop framework for establishment of special industrial zones with supporting infrastructures (water, electricity, road network)	Narok North sub-county Kilgoris sub-county Narok East Sub-county Narok South sub-county.	County department of lands and physical planning County department of trade and industrialization.
Promotion of Agricultural Development	Adequate land for commercial agricultural farming Conducive wealth for crop farming and agricultural farming. Increased land demarcations reducing available land. Dependence on rainfall in crop farming.	Development and enactment of land use plan. Zoning land for extensive farming and irrigation schemes. Collaboration and partnership with Agricultural development agencies Development of storage reserve.	County wide expect in Mara ward. Mosiro and Narosura wards for extensive irrigation farming.	County department of Agriculture Ministry in charge of irrigation Ministry incharge of lands and physical planning.
Tourism Promotion	Existence of top niche tourism attraction scenes. Encroachment of Maasai mara reserve, poaching, human wildlife conflict.	Policies on conservation and protection of Maasai Mara game reserve. Human wildlife conflict resolution Mechanism	Maasai Mara reserve, Catchment areas in the upstream All conservancies within and without Mara ecosystem	County department of tourism Ministry of Tourism Kenya Tourism Board.
Urban Areas Development	There are no urban development plan. There are unending congestions in Urban areas such as Narok and Kiligoris Urban areas lacks essential services like	Development and implementation of urban development plan. Establishment of town management Committees	Narok Municipality Kiligoris Municipality Ololulunga town Suswa urban centre Emurua Dikir urban centre Nairege Enkare	County government department of physical planning and town management National government ministry of lands and physical planning

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County

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Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives.

The County's 2018-2022 CIDP has identified Narok 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 "Big Four", NIUPLAN, SDGs and the MTP III.

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

The key development objectives of the Narok County's 2018-2022 CIDP are to:

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Narok County.

Key performance indicator	Baseline	Planned Targets					Total cost		
		2018/20	2019/20	2020/2021	2021/2022	2022/2023			
		19/20							
							BUDGET		
	Key Outcome	No of health facilities with functional radiology units	2	1	0	1	0	1	600,000,000
		No. of blood bank expanded at Narok CRH	1	1	0	0	0	0	1,920,000
	Improved clinical and diagnostic services.	No. of Ophthalmic Units established	1	0	1	1	0	1	20,000,000
		No. of Dialysis Centres established	1	0	0	1	0	0	300,000,000
		No of operation theatres completed and equipped	2	0	1	0	0	1	500,000,000
	Sub-program	No of newborn units							
	Clinical and diagnostic services.	constructed and equipped	1	1	1	1	1	1	80,000,000
		Emergency Centre (casualty units)							

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		No of facilities stocked with essential commodities and medical supplies within a quarter.	119	119	123	130	135	150	1,914,350,000
		No. of specialized units fully stocked with specialized commodities	11	11	11	18	18	18	762,900,000
		No. of health workers trained on basic life support (BLS)	20	60	35	35	35	35	5,526,000
		No. of functional ambulances	11	11	11	11	11	11	462,500,000
		No. Of facilities with drug revolving funds	0	2	0	0	0	0	49,000,000
		No. of health facilities supplied with non-EPI vaccines.	0	119	123	130	135	150	315,000,000

HEALTH SECTOR PROGRAMMES AND SUBPROGRAMMES

		No of new health Facilities	115	17	17	17	17	16	731,250,000
Infrastructure support services	Improved efficiency in service delivery.	No. of beds provided at Narok county referral hospital	189	144	0	72	0	72	100,000,000
		No of inpatient wards constructed and equipped in primary health facilities	24	8	5	5	5	5	250,000,000
		No of newly constructed sub county hospitals	3	2	0	2	0	1	612,500,000
		No of utility vehicles procured	2	1	2	2	2	0	84,000,000
		No of Motor bikes procured for community health services.	15	6	6	6	6	6	12,000,000
		County Drug store constructed	-	0	1	0	0	0	10,000,000
		No. of sub-counties with commodity stores	2	1	1	1	2	0	50,000,000
		No. of mortuaries renovated and equipped	1	2	1	1	1	1	56,400,000

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HEALTH SECTOR PROGRAMMES AND SUBPROGRAMMES									
		No. of TB cases notified	0%	1000	1000	1000	1000	1000	8,720,000
		No. of patients lost to follow up traced	0%	150	150	150	150	150	3,000,000
		Proportion of people screened for TB	60%	90	90	90	90	90	48,273,000
		% reduction in trachoma prevalence.	21%	16.8	12.6	8.4	4.2	0	25,029,500
		No. avoidable blindness free villages established	0	60	60	60	60	60	144,206,526
		No. of world sight commemoration Days	1	1	1	1	1	1	2,910,000
		The proportion of expectant/ lactating mothers provided with nutrition supplements	47%	90	90	90	90	90	6,030,000
		The proportion of children <5 years provided with nutrition supplements 32.9%	32.9%	90	90	90	90	90	11,070,000
	Minimize Exposure to health risk factors	No. of Healthcare workers and community health volunteers trained on nutrition services	10%	120	120	120	120	120	24,437,500
		Percentage of children attending the growth monitoring	30%	44	58	72	86	100	11,030,000
		proportion of the population screened for NCDs and referred to hospitals	20%	40	55	70	85	100	11,030,000
		No. of Nutritional advocacy forums held	4	126	126	126	126	126	17,191,000
		No. of Information Education Communication(IEC) materials designed, produced and distributed	2000	10,000	10,000	10,000	10,000	10,000	10,887,600
		No. of advocacy sessions/meetings/radio/ tv shows conducted.	4	48	48	48	48	48	49,076,000
		No. of community units established and functionalized	67	32	32	32	32	32	816,337,000
		No of villages triggered and certified Open Defecation Free	273	300	300	300	300	300	156,190,000

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HEALTH SECTOR PROGRAMMES AND SUBPROGRAMMES								
		No. of health facilities provided with healthcare waste management p facilities	2	20	20	20	20	51,829,000
		No. of food and water samples taken and analyzed.	0	100	100	100	100	6,360,000
		No. of hygiene and sanitation days commemorated	4	4	4	4	4	9,410,000
		No. of environmental health and sanitation plans developed and implemented	0	1	1	1	1	6,075,000
S.P. 1.1: [Policy Development Financing Planning and Research]								
		Narok county health policy 2018-2030 in	0	1	0	0	0	2,002,500
Improved service delivery		Narok Health Sector Plan	0	1	0	0	1	4,832,720
		County programs Strategic Plan (HIV, Community Health, Nutrition,M&E, HIS) developed	2	5	0	0	1	25,000,000
		No. of county annual work plans developed	1	1	1	1	1	24,500,000
		One County Health Investment and Strategic Plan (CHSSP) developed	0	1	0	0	0	2,002,500
		Number of elderly persons (above 65 years), Disadvantaged and vulnerable persons (DVP) and members years), Disadvantaged benefitting from County Health Insurance Fund benefitting from	All elderlies, All	All elderlies All	All Elderlies All	All elderlies All	All Elderlies All DVPs 50% of all county 50% of household residents	800 Million
		Number of Health workers staff recruited and deployed	931	252	240	250	240	240

Progress on Attainment of Development Objectives from Annual Development Plan

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

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the city	In FY 2020/21 we increased motorable and passable roads by 22%, the following roads were upgraded, Naronyo-Intapoti Rd, Eneng'eetia –Olokurto Rd, Mulot-Segemian Rd among others.
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	Reasonably reduced by a great %	Street lighting was undertaken in Narok Town Municipality and ward as well as in many centres across the county. As a result there has been great and considerable reduction in crime
Health Services	To reduce incidences of preventable illnesses and mortality at the County level	Reduction of HIV related mortality and new infections	Increased and notable reduction of HIV cases following increased awareness campaigns reduction of HIV-related mortality	Considerable achievement of set goals by minimal cases of new infections across the county.
Health Services	To improve	Increased access	Considerable	Increased health

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	health status of the individual, household and the community at the County	to specialised curative diagnostic interventions	increase of access to specialised diagnostic services following improvement and construction of new facilities as well as upgrade of existing ones.	centres across the county as well as renovation of new ones.
	To improve health facilities	Increase health facilities	Construction of hospitals and health centres	Increased number of health facilities resulting in treatment of patients within the county
Trade and industry	To improve trade	Improved trading activities	Construction of markets	Kilgoris market constructed
Education, youth, sports and culture	To improve educational infrastructure	To improve enrolment in ECDEs	Construction of classrooms	Constructed classrooms
	To develop talent	Identify and develop youth talents		Football leagues, stadia maintenance, music and eco manyatta programmes

N/B: Data and information provided here is verifiable against the ADP.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Narok County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

The CEC under the leadership of his Excellency the governor has put lots of focus and emphasized on long-term planning especially matters development projects. This has been achieved by increased allocation to development projects, private sector support programmes and a robust infrastructure network aimed at enhancing private and public sector growth.

The administration has maintained a system of paying for the services offered based on percentage completion enhancing accountability and prime use of resources based on the retention mechanism as per international prudent accounting policies and standards.

2. Environmental performance

The administration has been very specific on matters environment facilitating field patrols and eviction of persons who encroach into the gazetted forest areas especially the Mau complex. Deliberate reforestation in the Mau has also been a priority for the government to reclaim the deforested zones. Logging menace has also been curbed to a great extent following establishment of several Kenya Forest Service camps within the complex. The administration has also put focus on Loita forest protection and the Nyakweri forest rehabilitation and conservation.

3. Employee welfare

The gender ratio remains a key consideration in the hiring process by the CPSB. The hiring process is a qualification merit process based on advertisement of open vacancies and vigorous shortlisting by the CPSB. Employee training constitutes a key component of skills enhancement. Occupational Safety and Health Act of 2007 is enhanced by adherence to the guidelines e.g. provision of fire extinguishers in strategic positions. The county administration has also enhanced safety as far as Covid 19 is concerned by employing rotational shifts working, enhancing working from home mechanisms as well as social distance enforcement on matters working space. Masks and sanitizers have also been availed for the employees at all levels. Information security is enhanced through ICT safety training, as well as proper filing and secure storage of both financial and non-financial information.

4. Market place practices-

Responsible competition practice.

The county government remains committed to responsible and professional competition practices whilst providing certain services provided by its competition. This is in line with the fact that it also has a responsibility to provide growth facilitation of its private competition by providing a conducive business environment. All the tenders are considered in a fair and just process with all the necessary tendering processes and controls considered.

5. Community Engagements-

The county government has taken an initiative to remove less fortunate kids from the streets by housing, schooling and taking care of their needs under the office of the governor. Previously the kids were exposed to the harsh life of the streets. The county government has also taken initiative to stop FGM across the entire county by providing necessary community awareness on the dangers of FGM. The government has also engaged the women across the county in economically viable skills such as beadwork (shanga works) which is purely charitable. The women have thus become self-sustaining.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 164 (3) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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

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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

Approval of the financial statements;

The County Government's financial statements were approved and signed by the CEC member for finance on 26th August 2021.



**County Executive Committee Member –
Finance and Economic Planning**

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7. FINANCIAL STATEMENTS

a. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Note	2020-21	2019-20
		Kshs	Kshs
RECEIPTS			
Exchequer Releases	1A	8,730,462,600	8,304,899,511.30
Donor Funds Released through Exchequer-per CARA	1C	475,678,814	
Proceeds from Domestic and foreign Grants	2	-	-
Transfers from other Government Entities	3	354,093,123	228,195,188
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	625,910,783	2,350,050,964
Returned CRF issues	10		346,157,676
TOTAL REVENUES		10,186,145,320	11,001,108,151
PAYMENTS			
Compensation of Employees	11	3,580,799,775	3,533,917,273
Use of goods and services	12	2,752,992,046	2,613,239,410
Subsidies	13	-	-
Transfers to Other Government Entities	14	1,017,857,799	1,698,866,114
Other grants and Payments	15	727,165,835	1,092,662,110
Social Security Benefits	16	-	-
Acquisition of Assets	17	1,485,545,290	2,671,457,132
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	60,642,180

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TOTAL PAYMENTS		9,564,360,745	10,758,418,106
SURPLUS/DEFICIT		621,784,575	242,690,045

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2021 and signed by:



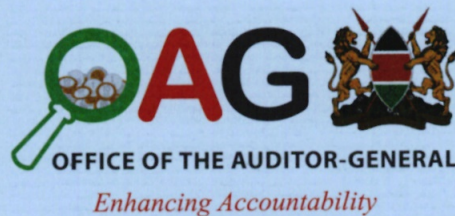
Chief Officer
Name: Simon Peter Kurraru



Head of Treasury, Accounting
Name: Walter Onkundi Chanua
ICPAK Member Number:14877

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAROK FOR THE YEAR ENDED 30 JUNE, 2021

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

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Narok set out on pages 1 to 61, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows

and summary 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Narok as at 30 June, 2021, 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 do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

A comparison of balances reflected in the statement of receipts and payments with the respective balances in the Integrated Financial Management Information System, IFMIS records revealed variances as shown below:

Expenditure Item	Financial Statements Balances	IFMIS Ledger Balances	Variance
	Kshs	Kshs	Kshs
Refurbishment of Buildings	85,557,940	60,969,741	24,588,199
Other Operating Cost	437,797,422	304,071,644	133,725,778
Construction of Buildings	559,673,904	465,261,943	94,411,961
Hospitality Expenses	122,944,943	296,659,730	(173,714,787)
Domestic Travel and Accommodation	124,280,302	22,550,183	101,730,119
Foreign Travel	1,367,580	832,805	534,775
Construction of Roads	580,460,423	134,740,714	445,719,709
Communication and Supply Services	108,203,440	1,449,686	106,753,754
Advertising printing and information supply services	176,191,201	33,330,784	142,860,417
Training Expenses	151,381,448	31,622,877	119,758,571
Purchase of Specialized Plant, Equipment & Machinery	6,523,937	13,327,409	(6,803,472)
Rehabilitation of civil works	37,000,000	0	37,000,000
Rehabilitation and Renovation of plant & Equipment	32,200,000	0	32,200,000
Acquisition of Land	2,481,500	0	2,481,500
Utilities, supplies and services	113,879,228	37,176,264	76,702,964

Expenditure Item	Financial Statements Balances	IFMIS Ledger Balances	Variance
	Kshs	Kshs	Kshs
Routine Maintenance Vehicles & Transport Equipment	86,393,547	1,609,265	84,784,282
Fuel Oil & Lubricants	246,401,727	0	246,401,727
Construction of Civil Works	135,889,155	75,470,990	60,418,165
Overhaul & Refurbishment of Construction of Civil Works	27,000,000	0	27,000,000
Rental of Produced Assets	15,041,518	140,092,840	(125,051,322)
Insurance Costs	17,000,000	170,858,451	(153,858,451)
Purchase of Office Furniture and General Equipment	3,648,000	6,667,358	(3,019,358)
Research Studies	15,110,432	8,841,500	6,268,932

No reconciliations have been provided to account for the differences.

Further, the statement of assets and liabilities reflects a balance of Kshs.37,833,779 described as prior year adjustment. However, no supporting documents were provided for audit review to explain the nature or justification of the adjustment.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

2. Unsupported Adjustments

During the year under review, Management continued to revise the financial statements from the original Draft Financial Statements culminating to the final financial statements. However, the original draft and the final financial statements exhibited a number of items were amended which are at variance with the original financial statements submitted for audit as summarized below:

Description	Original Financial Statements	Amended Financial Statements	Variance
	Kshs.	Kshs.	Kshs.
Donor Funds Released Through Exchequer - Per CARA	617,523,461	475,678,814	141,844,647
Transfers from Other Government Entities	212,248,476	354,093,123	(141,844,647)
County Own Generated Receipts	618,992,783	625,910,783	(6,918,000)
Use of Goods and Services	2,996,156,300	2,752,992,046	243,164,254

Description	Original Financial Statements	Amended Financial Statements	Variance
	Kshs.	Kshs.	Kshs.
Other Grants and Payments	514,917,359	727,165,835	(212,248,476)
Pending Bills	1,112,649,133	1,430,069,941	317,420,808

However, the adjustments or movement between the two sets of financial statements were not supported by way of journal vouchers and necessary documentary evidence.

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

3. Unsupported Road Maintenance Levy Fund

The statement of receipts and payments reflects an amount of Kshs.354,093,123 in respect of transfer from other Government entities which, as disclosed in Note 3 to the financial statements, includes an amount of Kshs.212,248,476 relating to Road Maintenance Levy Fund. However, the cash book and bank statements presented for audit reflects a balance of Kshs.170,221,832 leading to an unreconciled variance of Kshs.42,026,644.

Further, review of records revealed that during the year under review, an amount of Kshs.231,702,137 was paid to the road contractors but the expenditure has not been disclosed in the financial statements.

In the circumstances, the completeness and accuracy of Road Maintenance Levy Fund receipts of Kshs.212,248,476 and expenditure of Kshs.231,702,137 for the year ended 30 June, 2021 could not be confirmed.

4. Irregular Utilization of Receipts

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.625,910,783 in respect of county own generated receipts which includes other miscellaneous receipts balance of Kshs.49,851,991. The balance includes an amount of Kshs.20,281,426 which relates to receipts collected from hospital facilities. However, review of bank statements for an account of Lolgorian Sub-County Hospital revealed withdrawals totalling to Kshs.7,693,729 on various dates which was executed without the necessary supporting documents such as payment vouchers contrary to Section 109(2) of the Public Finance Management Act, 2012 which requires that all money raised or received on behalf of the County Government is paid to the County Revenue Fund before being spent.

In the circumstances, the regularity and completeness of other miscellaneous receipts balance amounting of Kshs.7,693,729 for the year ended 30 June, 2021 could not be confirmed.

5. Unsupported Health Services Disbursement (HSD) User Fees Foregone

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and payments balance of Kshs.727,165,835 which includes Health Services Disbursement (HSD) user fees foregone amounting to Kshs.20,595,297. The amount relates to money received from the National Government for health services and disbursed to health facilities. However, expenditure returns for the funds disbursed to the health facilities were not provided for audit review.

In the circumstances, the accuracy and accountability of Health Services Disbursement user fees foregone expenditure amounting to Kshs.20,595,297 for the year ended 30 June, 2021 could not be confirmed.

6. Unreconciled Bank Balances

As disclosed in Note 21A to the financial statements, the statement of assets and liabilities reflects total cash and cash equivalents balance of Kshs.1,113,386,502 which relates to bank balances. However, the cash books for 32 bank accounts held by the county were incomplete, unbalanced and not reconciled as at 30 June, 2021. Further, certificates of confirmation of bank balances were not provided for audit verification.

In the circumstances, the accuracy, completeness and existence of bank balances amounting to Kshs.1,113,386,502 as at 30 June, 2021 could not be confirmed.

7. Unsupported Expenditure on Construction

The statement of receipts and payments reflects a balance of Kshs.1,485,545,290 in respect of acquisition of assets which, as disclosed in Note 17 to the financial statements, includes an amount of Kshs.559,673,904 relating to construction of buildings out of which an amount of Kshs.23,000,000 was incurred as Management fees on construction of New Narok County Referral Hospital Block. The amount has not been supported with sufficient and relevant documents.

Further, the balance includes an amount of Kshs.19,648,786 incurred on the construction and upgrading of Emurua Dikirr Health Centre. Although Management indicated that the procurement method applied was open tender, no evidence was provided to support this assertion.

In the circumstances, the validity and completeness of construction of building balance of Kshs.42,648,786 included in the expenditure of Kshs.559,673,904 for the year ended 30 June, 2021 could not be confirmed.

8. Compensation of Employees

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects compensation of employees balance of Kshs.3,580,799,775. However, the payroll for permanent employees and schedules of casual workers amounted to Kshs.3,295,387,333 resulting to unexplained variance of Kshs.285,412,442.

Consequently, the accuracy and validity of the expenditure of Kshs.3,580,799,799 in respect of compensation of employees for the year ended 30 June, 2021 could not be confirmed.

9. Unaccounted Expenditure on Transfers to Polytechnics

The statement of receipts and payments reflects an expenditure of Kshs.727,165,835 in respect of other grants and payments which, as disclosed in Note 15 to the financial statements, includes a balance of Kshs.16,084,894 transferred to Vocational and Training Colleges (Village Polytechnics). However, only an amount of Kshs.7,353,506 was transferred during the year under review resulting to an unexplained variance of Kshs.8,731,388.

In the circumstance, the accuracy and completeness of expenditure of Kshs.16,084,894 included other grants and payments of Kshs.727,165,835 for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Narok 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 Adverse 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. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final budgeted receipts and actual amount on a comparable basis of Kshs.11,665,631,283 and Kshs.10,186,145,320 respectively, resulting in an under collection of Kshs.1,479,485,963 or 13% for the year ended 30 June, 2021. Similarly, the statement also reflects total expenditure budget of Kshs.11,665,631,283 against an actual expenditure of Kshs.9,564,360,745 resulting in overall under-expenditure of Kshs.2,101,270,537 or 18% of the budget. Management has attributed the reduced revenue collection to the effects of Covid – 19 pandemic.

The underfunding and under expenditure impact negatively on the delivery of services to the residents of Narok County.

2. Unsupported Pending Bills

Note 1 on other important disclosures reflects pending accounts payable of Kshs.1,430,069,941 which differs with the re-casted balance of Kshs.1,559,671,983 resulting to unexplained understatement of Kshs.129,602,042.

Further, Annex 2 of the financial statements reflects pending bills amounting to Kshs.1,430,069,941 due to suppliers of goods, works and services. However, the pending bills were not supported with aging analysis, contract agreements, LPOs/LSOs, invoices, delivery notes, inspection and acceptance committee reports.

In addition, Annex 8 to financial statements reflects contingent liabilities totalling to Kshs.712,049,416. However, the nature of the contingent liability has not been disclosed and the extent to which County Government of Narok will be affected by the cash out flow is unknown should the bills crystalize.

Consequently, the accuracy and completeness of the pending bills payable of Kshs.1,430,069,941 as at 30 June, 2021 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way..

Basis for Conclusion

1. Irregular Issuance of Imprests

The statement of assets and liabilities reflects accounts receivables- outstanding imprest and clearance accounts balance of Kshs.11,082,800 which relate to Government imprests issued in the months of September, October and November, 2020. However, Management has not recovered the long outstanding imprests from the imprest-holders and no explanation has been provided for the non-compliance. Further, examination of temporary register revealed that some officers were issued with multiple imprest amounting to Kshs.7,815,440 contrary to Regulation 93(4) of the Public Finance Management (County Governments) Regulations, 2015 which requires surrender of a previous imprest before issuance of a new one.

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

2. Irregular Procurement of Contract

As disclosed in Note 17 to the financial statements, the statement of receipts and payment reflects an expenditure of Kshs.1,485,545,290 in respect of acquisition of assets which includes Kshs.135,889,155 relating to construction and civil works out of which

Kshs.5,000,000 was incurred on construction of Oletukat Commercial Bridge at a contract sum of Kshs.33,161,188. However, Management used the restricted tendering method to award the contract instead of open tendering method recommended under Schedule 2 of the threshold matrix of the Public Procurement and Asset Disposal Regulations, 2020 for tender of Kshs.30,000,000 and above.

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, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weak Internal Controls on Management of Business Permits

Note 9 to the financial statements reflects business permits balance of Kshs.42,922,333. Review of records provided revealed that a total of 8,440 registered businesses applied for the single business permit during the year under review. However, only 5,690 businesses were invoiced for an amount of Kshs.57,261,836, out of which an amount of Kshs.42,922,333 was collected, resulting to under collection of Kshs.14,339,503. No explanation was provided for failure to invoice all businesses who applied for license and failure to collect all the invoiced business permit revenue. This implies that some businesses were allowed to operate without paying for the business permit resulting to business loss totalling to Kshs.14,339,503.

In the circumstances, the existence of an effective internal control to safe against loss of revenue could not be established.

2. Summary of Fixed Assets Register

Annex 6 to the financial statements reflects total assets amounting to Kshs.44,742,177,841. However, a review of fixed assets records revealed the following anomalies:

- i) The County Government of Narok has maintained several manual fixed assets registers with each recording a class of assets that need to be consolidated, in a better module that allows ease of updating.

- ii) Annex 6 to financial statements indicates that the County Government has not identified its parcels of land with an estimated value of Kshs.30,039,360,700. Further, the land registration numbers, ownership documents, location, valuation documents were not provided for audit.
- iii) The County Government procured a parcel of land from a vendor in 2018/2019 financial year at Kshs.25,200,000. However, the ownership of the land has not been transferred to the County.
- iv) There are 20 bonded motor vehicles whose value could not be ascertained and Management has not indicated how to dispose them.

Under the circumstances, there is likelihood of loss of County Government property.

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 governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its 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 County Executive 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 County Executive's 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2022

**NAROK COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

b. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-21 Kshs	2019-20 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,113,386,502	491,601,928
Cash Balances	21B	-	-
Total Cash And Cash Equivalents		1,113,386,502	491,601,928
Accounts Receivables - Outstanding Imprest and Clearance Accounts	22	11,082,800	9,548,214
TOTAL FINANCIAL ASSETS		1,124,469,302	501,150,142
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits and retentions	23	45,535,149	6,166,785.25
NET FINANCIAL ASSETS		1,078,934,153	494,983,357
REPRESENTED BY			
Fund balance b/fwd	24	494,983,356	598,450,986
Prior year adjustments	25	-37833779	346,157,675
Surplus/Defict for the year		621,784,575	252,293,311
NET FINANCIAL POSITION		1,078,934,153	494,983,356

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2021 and signed by:



Chief Officer
Name: Simon Peter Kurraru



Head of Treasury, Accounting
Name: Walter Onkundi Chanua
ICPAK Member Number:14877

NAROK COUNTY EXECUTIVE
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c. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

	Note	2020-21	2019-2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Exchequer Releases	1 A	8,730,462,600	8,304,899,511
Proceeds from Domestic and foreign Grants	1C	475,678,814	-
Transfers from other Government Entities	3	354,093,123	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	625,910,783	2,350,050,964
Returned CRF issues	10		346,157,676
		10,186,145,320	11,001,108,151
Payments for operating expenses			
Compensation of Employees	11	3,580,799,775	3,533,917,273
Use of goods and services	12	2,752,992,046	2,613,239,410
Subsidies	13	-	-
Transfers to Other Government Entities	14	1,017,857,799	1,698,866,114
Other grants and Payments	15	727,165,835	1,092,662,110
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	- 60,642,180
		8,078,815,455	8,086,960,973
Adjusted for:			
Decrease/(Increase) in accounts receivable: (Outstanding imprest)	26	-	
Increase/(decrease) in Accounts payables: (deposits and retention)	27		-

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Other Adjustments	25	-	346,157,675
Net cash flow from operating activities		2,107,329,865	2,567,989,503
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(1,485,545,290)	(2,671,457,132)
Net cash flows from Investing Activities		(1,485,545,290)	(2,671,457,132)
OM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		621,784,575	103,467,630
Cash and cash equivalent at BEGINNING of the year	24	491,601,928	598,450,986
Cash and cash equivalent at END of the year		1,113,386,502	494,983,356

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2021 and signed by:



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**NAROK COUNTY EXECUTIVE -
Reports and Financial Statements
For the year ended June 30, 2021**

d. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer Releases	7,121,250,000	1,609,212,600	8,730,462,600	8,730,462,600	-	100%
Proceeds from Domestic and foreign Grants	619,896,552	528,447,862	1,148,344,414	475,678,815	672,665,600	41%
Transfers from other Government Entities	380,949,945	-	380,949,945	354,093,123	26,856,822	93%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated Receipts	3,133,923,503	1,728,049,179	1,405,874,324	625,910,782	779,963,542	45%
Returned CRF issues	-	-	-	-	-	-
TOTAL	11,256,020,000	409,611,283	11,665,631,283	10,186,145,320	1,479,485,963	87%
PAYMENTS						
Compensation of Employees	3,854,638,328	31,577,837	3,886,216,165	3,580,799,775	- 305,416,390	92%
Use of goods and services					- 290,628,380	90%

NAROK COUNTY EXECUTIVE
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	3,000,000,000	43,620,426	3,043,620,426	2,752,992,046		
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	388,718,165	543,565,611	932,283,776	1,017,857,799	85,574,023	109%
Other grants and transfers	727,165,835	-	514,917,359	727,165,835	212,248,476	141%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	3,285,497,672	3,095,886	3,288,593,557	1,485,545,290	- 1,803,048,266	45%
Finance Costs, Including Loan Interest	-			-		
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	-	-	-	-
Grand Total	11,256,020,000	409,611,283	11,665,631,283	9,564,360,745	- 2,101,270,537	82%

(a) County own Generated Revenue was severely affected by the COVID-19 Pandemic

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2021 and signed by:



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 ICPAK Member Number: 14877

NAROK COUNTY EXECUTIVE
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For the year ended June 30, 2021.

e. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer Releases	4,521,250,000	1,609,212,600	6,130,462,600	6,130,462,600	-	100%
Proceeds from Domestic and foreign Grants	619,896,552	528,447,862	1,148,344,414	475,678,815	672,665,600	41%
Transfers from other Government Entities	380,949,945	380,949,945	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated Receipts	2,243,923,503	1,228,049,179	1,015,874,324	561,910,782	453,963,542	55%
Returned CRF issues	-	-	-	-	-	-
TOTAL RECEIPTS	7,766,020,000	528,661,338	8,294,681,338	7,168,052,197	1,126,629,141	86%
PAYMENTS						
Compensation of Employees	3,854,638,328	31,577,837	3,886,216,165	3,580,799,775	305,416,390	92%
Use of goods and services	-	-	-	-	-	90%

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	3,000,000,000	43,620,426	3,043,620,426	2,752,992,046	290,628,380	
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	388,718,165	543,565,611	932,283,776	932,283,776	-	100%
Other grants and transfers	392,863,507	-	180,615,031	180,615,031	-	100%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
Finance Costs, Including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
Grand Total	7,636,220,000	406,515,397	8,042,735,397	7,446,690,628	596,044,770	93%

(a) Effects of Covid 19 pandemic were felt in the economy resulting in reduced revenue collection

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2021 and signed by:



Chief Officer
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Head of Treasury, Accounting
Name: Walter Onkundi Chanua
ICPAK Member Number: 14877

NAROK COUNTY EXECUTIVE
Annual Report and Financial Statements
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f. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer Releases	2,600,000,000	-	2,600,000,000	2,600,000,000	-	100%
Proceeds from Domestic and foreign Grants			-	-	-	-
Transfers from other Government Entities		380,949,945	380,949,945	354,093,123	26,856,822	93%
Proceeds from Domestic Borrowings			-	-	-	-
Proceeds from Foreign Borrowings			-	-	-	-
Proceeds from Sale of Assets			-	-	-	-
Reimbursements and Refunds			-	-	-	-
Returns of Equity Holdings			-	-	-	-
County Own Generated Receipts	890,000,000	- 500,000,000	390,000,000	64,000,000	326,000,000	16%
Returned CRF issues			-	-	-	-
Total Receipts	3,490,000,000	- 119,050,055	3,370,949,945	3,018,093,123	- 352,856,822	90%
Payments						

NAROK COUNTY EXECUTIVE
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Compensation of Employees	-		-			-
Use of goods and services	-		-		-	-
Subsidies	-		-		-	-
Transfers to Other Government Units	-	-	-	85,574,023	85,574,023	-
Other grants and transfers	334,302,328		334,302,328	546,550,804	212,248,476	-
Social Security Benefits	-		-		-	-
Acquisition of Assets	3,285,497,672	3,095,886	3,288,593,557	1,485,545,290	1,803,048,266	45%
Finance Costs, Including Loan Interest	-		-			
Repayment of principal on Domestic and Foreign borrowing	-		-		-	-
Other Expenses	-		-		-	-
Grand Total	3,619,800,000	3,095,886	3,622,895,885	2,117,670,118	1,505,225,767	58%

Inability to achieve revenue collection targets led to the substantial variance between budgeted and resultant actual development expenditure

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2021 and signed by:



Chief Officer
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**NAROK COUNTY EXECUTIVE -
Reports and Financial Statements
For the year ended June 30, 2021**

g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program/sub-program	Approved Budget	Adjustments	Final Budget	Actual Payments	Variance
county Assembly Headquarters	383,171,034	-	383,171,034	355,603,123	27,567,911
Legislation and Representation	383,171,034	-	383,171,034	355,603,123	27,567,911
Office of the Speaker	15,384,350	-	15,384,350	14,644,125	740,225
Legislation and Representation	15,384,350	-	15,384,350	14,644,125	740,225
County Assembly Administration	336,855,273	-	336,855,273	252,241,865	84,613,408
General Administration, Planning and Support Services	336,855,273	-	336,855,273	252,241,865	84,613,408
County Legislature	7,550,000	-	7,550,000	4,263,086	3,286,914
Legislation and Representation	7,550,000	-	7,550,000	4,263,086	3,286,914
Finance Management Services	13,670,000	-	13,670,000	13,006,290	663,710
General Administration, Planning and Support Services	13,670,000	-	13,670,000	13,006,290	663,710
Policy And Research	5,350,543	-	5,350,543	4,998,312	352,231
Legislation and Representation	5,350,543	-	5,350,543	4,998,312	352,231
Administrative Services	65,116,800	-	65,116,800	65,000,000	116,800
General Administration, Planning and Support Services	65,116,800	-	65,116,800	65,000,000	116,800
County Assembly Service Board	27,700,000	-	27,700,000	26,000,000	1,700,000
Legislation and Representation	27,700,000	-	27,700,000	26,000,000	1,700,000
Procedure And Committee Services	69,992,000	-	69,992,000	63,668,800	6,323,200
General Administration, Planning and Support Services	69,992,000	-	69,992,000	63,668,800	6,323,200
County Executive	131,979,959	-	131,979,959	47,988,363	83,991,596

**NAROK COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

General Administration, Planning and Support Services	131,979,959	-	131,979,959	47,988,363	83,991,596
Finance & Economic Planning	23,269,615	-	23,269,615	6,700,310	16,569,305
Economic Policy and County Planning	23,269,615	-	23,269,615	6,700,310	16,569,305
Procurement	101,202,669	-	101,202,669	62,136,327	39,066,342
Public Finance Management	101,202,669	-	101,202,669	62,136,327	39,066,342
Revenue Management Services	167,716,912	-	167,716,912	45,878,301	121,838,611
Public Finance Management	167,716,912	-	167,716,912	45,878,301	121,838,611
County Treasury	793,085,968	-	793,085,968	746,092,170	46,993,798
Economic Policy and County Planning	793,085,968	-	793,085,968	746,092,170	46,993,798
Accounting Services	29,680,654	-	29,680,654	5,601,320	24,079,334
Public Finance Management	29,680,654	-	29,680,654	5,601,320	24,079,334
Budget Formulation, Coordination and Management	38,972,871	-	38,972,871	11,012,973	27,959,899
Public Finance Management	38,972,871	-	38,972,871	11,012,973	27,959,899
Internal Audit	53,087,375	-	53,087,375	35,341,505	17,745,870
Public Finance Management	53,087,375	-	53,087,375	35,341,505	17,745,870
	49,383,299	-	49,383,299	28,573,233	20,810,066
ICT Services	49,383,299	-	49,383,299	28,573,233	20,810,066
Public Works And Infrastructure	774,876,239	-	774,876,239	594,005,651	180,870,588
Roads Transport and Public Works	774,876,239	-	774,876,239	594,005,651	180,870,588
Roads And Transport	90,775,391	-	90,775,391	41,791,722	48,983,668
Roads Transport and Public Works	90,775,391	-	90,775,391	41,791,722	48,983,668
	147,586,649	-	147,586,649	61,469,785	86,116,864
Roads Transport and Public Works	147,586,649	-	147,586,649	61,469,785	86,116,864
Education	1,287,518,129	-	1,287,518,129	1,187,244,892	100,273,238

NAROK COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

		-			
Manpower Development, Employment and Productivity Management	1,287,518,129	-	1,287,518,129	1,187,244,892	100,273,238
Gender and Youth Affairs	146,318,089	-	146,318,089	145,282,960	1,035,129
Social Development and Children Services	146,318,089	-	146,318,089	145,282,960	1,035,129
Vocational Education and Training	80,962,848	-	80,962,848	20,320,040	60,642,808
Social Development and Children Services	80,962,848	-	80,962,848	20,320,040	60,642,808
Arts, Culture and Heritage	7,509,027	-	7,509,027	1,570,000	5,939,027
Social Development and Children Services	7,509,027	-	7,509,027	1,570,000	5,939,027
Social services and Recreation	20,086,438	-	20,086,438	1,742,410	18,344,028
Social Development and Children Services	20,086,438	-	20,086,438	1,742,410	18,344,028
Environment Protection, Energy, Water & Natural Resources	335,674,353	-	335,674,353	268,242,871	67,431,482
Environment Management and Protection	335,674,353	-	335,674,353	268,242,871	67,431,482
County Public Service Board	86,096,495	-	86,096,495	32,230,827	53,865,669
General Administration, Planning and Support Services	86,096,495	-	86,096,495	32,230,827	53,865,669
Crop Production	553,861,483	-	553,861,483	464,607,388	89,254,094
Crop Development and management	553,861,483	-	553,861,483	464,607,388	89,254,094
Livestock Production	133,566,446	-	133,566,446	113,887,946	19,678,500
Livestock Resources management and development	133,566,446	-	133,566,446	113,887,946	19,678,500
Fisheries	29,087,585	-	29,087,585	11,840,000	17,247,585

NAROK COUNTY EXECUTIVE
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Fisheries development and management	29,087,585	-	29,087,585	11,840,000	17,247,585
veterinary Services	69,290,914	-	69,290,914	6,620,000	62,670,914
Livestock Resources management and development	69,290,914	-	69,290,914	6,620,000	62,670,914
Health- Medical Services	3,051,488,211	209,611,283	3,261,099,494	2,840,890,594	420,208,900
General Administration, Planning & Support Services	2,182,379,494	-	2,182,379,494	1,824,814,967	357,564,527
Preventive & Promotive Health Services	869,108,717	209,611,283	1,078,720,000	1,016,075,628	62,644,372
Public Health	372,824,470	-	372,824,470	372,144,818	679,653
Curative Health Services	372,824,470	-	372,824,470	372,144,818	679,653
Land, Housing & Survey	50,166,386	-	50,166,386	15,712,269	34,454,117
Land Policy and Planning	50,166,386	-	50,166,386	15,712,269	34,454,117
Town Management	254,978,815	-	254,978,815	191,669,302	63,309,513
Urban Mobility and Transport	254,978,815	-	254,978,815	191,669,302	63,309,513
Physical Planning	92,674,923	-	92,674,923	81,331,050	11,343,873
Housing Development and Human Settlement	92,674,923	-	92,674,923	81,331,050	11,343,873
Tourism	363,165,168	100,000,000	463,165,168	444,691,109	18,474,058
Tourism Development and Promotion	363,165,168	100,000,000	463,165,168	444,691,109	18,474,058
	372,135,532	-	372,135,532	348,869,687	23,265,845
General Administration, Planning and Support Services	311,045,335	-	311,045,335	297,869,687	13,175,648
Legislation and Representation	61,090,197	-	61,090,197	51,000,000	10,090,197
	381,131,603	100,000,000	481,131,603	379,090,623	102,040,980
General Administration, Planning and Support Services	381,131,603	100,000,000	481,131,603	379,090,623	102,040,980
	115,622,332	-	115,622,332	62,767,200	52,855,132

**NAROK COUNTY EXECUTIVE
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General Administration, Planning and Support Services	115,622,332	-	115,622,332	62,767,200	52,855,132
	108,868,825	-	108,868,825	77,753,903	31,114,922
General Administration and Support Services	108,868,825	-	108,868,825	77,753,903	31,114,922
	13,837,911	-	13,837,910	7,667,373	6,170,537
General Administration and Support Services	13,837,911	-	13,837,910	7,667,373	6,170,537
	2,746,419	-	2,746,419	2,166,223	580,196
General Administration and Support Services	2,746,419	-	2,746,419	2,166,223	580,196
Grand Total	11,256,020,000	409,611,283	11,665,631,282	9,564,360,745	2,101,270,537

h. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

**NAROK COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

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

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v) Acquisition of fixed assets

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

NAROK COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third Party Payments

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

5. 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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 45,535,149.45 compared to KShs 6,166,785.25 in prior period as indicated on note 23

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

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

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. 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.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 16th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

**NAROK COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

NAROK COUNTY EXECUTIVE
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i. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2020-21	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	691,362,600.00	1,625,023,731.00
Total Exchequer Releases for quarter 2	2,858,688,161.45	1,517,719,316.35
Total Exchequer Releases for quarter 3	2,230,013,594.00	1,788,285,416.70
Total Exchequer Releases for quarter 4	3,780,170,181.30	3,373,871,047.25
Total	9,560,234,536.75	8,304,899,511.30

1A. Equitable Share

Description	2020-21	2019-2020
	Kshs	Kshs
Total Equitable share for quarter 1	691,362,600	1,398,803,400
Total Equitable share for quarter 2	2,652,903,000	1,447,038,000
Total Equitable share for quarter 3	2,009,775,000	1,567,624,500
Total Equitable share for quarter 4	3,376,422,000	2,934,271,500
Total	8,730,462,600	7,347,737,400

1B: Level 5 Hospitals Allocation

Description	2020-21	2019-2020
	Kshs	Kshs
Transfers for Level 5 Hospitals	-	-
	-	-
Total	-	-

1C, Donor Funds Released through Exchequer as per CARA

Description	2020-21	2019-2020
	Kshs	Kshs
Conditional allocation for development of village polytechnics	16,084,894	19,488,298
Road Maintenance Levy Fund		228,195,188.00
H. Centre and Dispensaries user fees	20,595,297	20,595,297
Conditional grant -Leasing of Medical Equipment	-	-
Loans & Grants-KDSP-Level 1	45,000,000	30,000,000

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Loans & Grants-KDSP-Level 2 Development			-	185,020,331
Kenya Urban Support Programme uig			-	50,000,000
Kenya Urban Support Programme- udg			41,499,481	53,575,176
World bank loan THS			99,867,1375	27,200,699
World bank Loan- National Agri & Rural Growth			218,575,646	255,036,254
DANIDA Grant -UHC			22,860,000	19,031,250
Agricultural Sector Development Support Program (ASDSP)			11,196,359	11,646,618
COVID 19 Conditional Grant			-	50,268,000
DANIDA Grant-Covid 19			-	7,105,000
World bank loan UHC			-	
Total			475,678,814	957,162,111

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2020-21	2019-2020
	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)	-	-
(Insert name of donor)	-	-
(Insert name of donor)	-	-
Grants Received from Multilateral Donors (International Organisations)		
(Insert name of donor)	-	-
(Insert name of donor)	-	-
Grants Received from other levels of government		
(Insert name of donor)	-	-
(Insert name of donor)	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-21	2019-2020
	Kshs	Kshs
Transfers from other Government Entities	-	-
Road Maintenance Levy Fund	212,248,476	-
Ministry of Devolution -KDSP	141,844,647	-
Transfers from Counties	-	-
Total	354,093,123	-

In this Financial Year, we have moved items of RMLF and Kenya Devolution Support Programme from Donor funds under CARA to Transfers from other Government Entities because KRB and Ministry of Devolution are Government Entities and not Donors.

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2020-21	2019-2020
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2020-21	2019-2020
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

Description	2020-21	2019-2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Description	2020-21	2019-2020
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Description	2020-21	2019-2020
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

Description	2020-21	2019-2020
	Kshs	Kshs
Interest received		
Profits and Dividends		
Rent	3,405,481	4,565,103
Plan approvals		
Property Income		
Sales of Market Establishments		
Receipts from Administrative Fees and Charges		
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods		
Fines, Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Business permits	42,922,333	19,329,328
Cess	90,813,579	91,035,686
Poll rates		
Plot rents/Land rates	32,925,903	25,356,347
Local levies-Produce Cess	53,123,140	
Administrative services fees		
County's natural resources –Maasai mara Game Reserve	327,440,249	2,167,140,458
Sales of County assets		
Lease / rental of council's Infrastructure assets		
Insurance claims recovery		
Medium term loans (1-3 yr repayment)		
Long term loans (over 3 yr repayment)		
Transfers from reserve funds		
Donations		
Fund raising events		
Market/trade Centre fee		
Vehicle parking fees	13,272,300	12,172,650

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Housing		
Social premises use charges		
School fees		
Other education-related receipts		
Public health services-refuse and cemetery fees		
Public health facilities operations		
Environment & conservancy Administration		
Slaughter houses administration	7,751,207	5,287,220
Water supply administration		
Sewerage administration	4,404,600	859,200
Other health & sanitation receipts		
Technical services fees		
External services fees		
Other miscellaneous receipts	49,851,991	24,304,972
Total	625,910,783	2,350,050,964

10. RETURNED CRF ISSUES

Description			2020-21	2019-2020
			Kshs	Kshs
Recurrent account			-	346,157,676
Development account			-	-
Deposit account				
Total			-	346,157,676

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	2020-21	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	3,275,612,128	3,161,628,366
Basic wages of temporary employees	12,718,457	13,165,789
Personal allowances paid as part of salary	2,200,000	
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	286,983,324	198,099,528
Compulsory national social security schemes	2,937,296	2,867,079
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments	348,569	38,061,193
Other personnel payments		120,095,319
Total	3,580,799,775	3,533,917,273

12. USE OF GOODS AND SERVICES

Description	2020-21	2019-2020
	Kshs	Kshs
Utilities, supplies and services	113,879,228	139,138,195
Communication, supplies and services	108,203,440	61,927,626
Domestic travel and subsistence	124,280,302	69,683,085
Foreign travel and subsistence	1,367,580	23,147,059
Printing, advertising and information supplies & services	176,191,201	112,465,127
Rentals of produced assets	15,041,518	93,236,990
Training expenses	151,831,448	104,660,660
Hospitality supplies and services	122,944,943	84,178,181
Insurance costs	17,000,000	55,059,489
Specialised materials and services	724,887,619	765,044,542
Office and general supplies and services	257,114,658	255,672,092
Other operating expenses	437,797,422	643,454,194

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Routine maintenance – vehicles and other transport equipment	86,393,547	28,887,150
Fuel Oil and Lubricants	246,401,727	93,017,010
Routine maintenance – other assets	169,657,414	83,668,009
Total	2,752,992,046	2,613,239,410

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020-21	2019-2020
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-21	2019-2020
	Kshs	Kshs
Transfers to Central government entities		
Transfers to Counties schools		
HSD User fees foregone		20,595,297
World Bank Loans -THS		27,200,699
World Bank Loan -NARIGP	-	255,036,253
DANIDA -UHC	-	19,031,250
ASDSP	-	14,646,618
POLYTECHNICS	-	19,488,298
KDSP Level 1	-	30,000,000
KDSP Level 2	-	185,020,331
KUSP UIG	-	50,000,000
KUSP UDG	-	53,575,176
RMLF	-	228,195,188
Neonatal Health	-	-
COVID-19 Grant	-	50,268,000
DANIDA Grant -COVID 19	-	7,105,000
Scholarships and other educational benefits	151,500,000	
MMCSF	64,000,000	65,000,000
Transfers to County Assembly-Rec	780,783,776	706,500,000
Transfers to County Assembly-Dev	21,574,023	15,000,000
TOTAL	1,017,857,799	1,746,662,110

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

Description	2020-21	2019-2020
	Kshs	Kshs
County assembly car and mortgage	-	-
Scholarships and other educational benefits	-	132,500,000
County assembly recurrent	-	-
HSD User fees foregone	20,595,297	-
DANIDA	-	-
World Bank Loans -THS	99,867,138	-
HSSF	-	-
World Bank Loan -NARIGP	318,217,434	-
DANIDA -UHC	22,860,000	-
ASDSP	24,196,359	-
POLYTECHNICS	16,084,894	-
KDSP Level 1	-	-
KDSP Level 2	-	-
KUSP UIG	8,800,000	-
KUSP UDG	-	-
RMLF	212,248,476	-
Neonatal Health	4,296,237	-
COVID-19 Grant	-	-
DANIDA Grant -COVID 19	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	727,165,835	132,500,000

16. SOCIAL SECURITY BENEFITS

Description	2020-21	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

Description	2020-21	2019-2020
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings	559,673,904	533,533,592
Refurbishment of Buildings	85,557,940	3,886,762
Construction of Roads	580,460,423	1,212,089,723
Construction and Civil Works	135,889,155	136,251,840
Overhaul and Refurbishment of Construction and Civil Works	27,000,000	
Purchase of Vehicles and Other Transport Equipment	-	28,448,276
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment	-	
Purchase of Office Furniture and General Equipment	3,648,000	6,778,788
Purchase of ICT Equipment	-	7,752,067
Purchase of Specialised Plant, Equipment and Machinery	6,523,937	240,032,919
Rehabilitation and Renovation of Plant, Machinery and Equip.	32,200,000	71,050,038
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	9,650,368
Research, Studies, Project Preparation, Design & Supervision	15,110,432	
Rehabilitation of Civil Works	37,000,000	400,982,759
Acquisition of Strategic Stocks and commodities	-	
Acquisition of Land	2,481,500	21,000,000
Acquisition of Intangible Assets	-	
Total acquisition of Non-Financial assets	1,485,545,290	2,671,457,132
Financial Assets		

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Domestic Public Non-Financial Enterprises	-	
Domestic Public Financial Institutions	-	
Total acquisition of Financial assets	-	-
Total acquisition of Assets	1,485,545,290	2,671,457,132

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NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2020-21	2019-2020
	Kshs	Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Description	2020-21	2019-2020
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

Description	2020-21	2019-2020
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments-County Assembly Services	-	60,642,180.00
Total	-	60,642,180.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency		Exchange Rate	2020-21	2019-20
			Kshs	Kshs
Narok County Revenue Fund-CBK 1000171693	742,217,905.10	1	742,217,905.10	60,163,464.00
Narok County Recurrent- CBK 1000171348	38,416.05	1	38,416.05	2,877.75
Narok County Development- CBK 1000171324	1,651,442.75	1	1,651,442.75	85,162.20
NarokCounty Deposit Account	45,535,149.45	1	45,535,149.45	
RMLF CBK 1000282967		1	214,087,307.00	373,742,536.00
Narok county revenue Collection Account-Coop 010141338976600	605.12	1	605.12	624.46
Narok county Standing Imprest account-KCB 1140090933	7,059.64	1	7,059.64	861,741.64
Narok county revenue Collection Account-KCB 1140091263	60,124,891.08	1	60,124,891.08	4,928,546.00
Narok county revenue Collection Account-USD-KCB 1143225325	26,654.20	105	2,798,691.00	521,257.84
Operations roads and transport KCB 1167422651	3,978.05	1	3,978.05	743.05
Narok County Debt Collection A/c KCB 1180435494	379,786.85	1	379,786.85	10,033,730.75
Agriculture Livestock \$Fisheries KCB 1167422821	641.00	1	641.00	2,796.00
Narok county education sports and soscial service TNB 163533001		1	-	2,257,830.88
Narok County Tourism and Wildlife NCBA 1006804442		1	-	51,482.73
Lolgorian sub county hospital Collection A/c Coop 01141480193900	5,910,237.50	1	5,910,237.50	5,880,606.50
Lolgorian sub county hospital Coop 01141480193901	457,540.00	1	457,540.00	840.00
Narok County Referral hospital Collection KCB 1159595607	23,056,312.90	1	23,056,312.90	28,845,862.90
Trans mara west subcounty hospital operations Coop 01141480194001	1,530,556.70	1	1,530,556.70	3,621,076.35
Ololulungas subCounty Collection hospital KCB 1168449650	139,631.00	1	139,631.00	158,683.00
Trade and Industrialization NCBA 1006804809	2,345.16	1	2,345.16	908.30
County public service board TNB 161684	1,247.38	1	1,247.38	3,425.80
Lands,Housing,p/planning and urban dev Family 029000073316	110.93	1	110.93	303.84
Environment, water and natural resourcesTNB		1		

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161689001	-		-	22,594.00
Maasai Mara operation KCB -1217433392	1,590,558.40	1	1,590,558.40	406,302.00
Narok North subcounty KCB 1167423011	2,003.00	1	2,003.00	497.00
Narok South subcounty TNB 161714001	2,510.00	1	2,510.00	116.80
Narok East subcounty Family-29000073079	1,008.83	1	1,008.83	397.83
Narok West subcounty KCB 1167410882	1,817.00	1	1,817.00	3,790.50
Trans mara west subcounty KCB 1261116313	2,249.00	1	2,249.00	330.00
Trans mara East (Emurua Dikirr) subcounty KCB 1167699785	3,427.00	1	3,427.00	2,236.00
Public service Management NCBA-1007008046		1		182.08
Narok Town management-KCB 1181249155	13,840,284.80	1	13,840,284.80	2,230.50
Others (list attached)		1	-	
Total			1,113,386,502	491,601,928

21B. CASH IN HAND

	2020-21	2019-20
	Kshs	Kshs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total	-	-

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Cash in hand should also be analysed as follows:

	2020-21	2019-20
	Kshs	Kshs
Location 1		
Location 1		
Total	-	-

22. ACCOUNTS RECEIVABLE

Description	2020-21	2019-20
	Kshs	Kshs
Government Imprests	11,082,800.00	9,548,214.00
Clearance accounts		
Total	11,082,800.00	9,548,214.00

Name of Officer or Institution	Date Imprest Taken	Amount Issued(Taken)	Amount Surrendered	Balance
	dd/mm/yy		Kshs	Kshs
MULAIMU MAVUSYU		100,000.00	0	100,000
JACKLINE RETOE KOIYIET		200,000.00	0	200,000
MOSES PARKIRE KUYIONI		200,000.00	0	200,000
CAROLINE TUMESO SHUNET		300,000.00	0	300,000
MARGARET WAMBUI KAHOKO		300,000.00	0	300,000
RUTOH, Mr. KIPKORIR HENRY		350,000.00	0	350,000
JOHN LESHAN SAKAJA		350,000.00	0	350,000
VIRGINIA NAITAREU SALAON		400,000.00	0	400,000
NORAH CHEPKEMOI		500,000.00	0	500,000
KEDIENYE, Mr. DAVID KIJUKU		500,000.00	0	500,000
RUTH LILOE SANKAIRE		700,000.00	0	700,000
REGINA NAISINGOI KISIO		1,000,000.00	0	1,000,000
SYLVIA NAIPEI PERTET		1,000,000.00	0	1,000,000
JULIETA GRACE PIRORIS		2,000,000.00	0	2,000,000
BRENDA WIGUNZA AMOGOLA		500,000.00	0	500,000

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JULIUS TUNAI KISEMEI		1,098,000.00	0	1,098,000
FRANCO BENARD KOSEN		1,334,800.00	0	1,334,800
JACINTA LENGOS		250,000.00	0	250,000
			0	0
			0	0
			0	0
			0	0
Total		11,082,800.00	0	11,082,800.00

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

Description	2020-21	2019-20
	Kshs	Kshs
Deposits		
Retention Monies	45,535,149	6,166,785

24. FUND BALANCE BROUGHT FORWARD

Description	2020-21	2019-20
	Kshs	Kshs
Bank accounts	491,601,928	596,396,386
Cash in hand	-	-
Accounts Receivables	9,548,214	2,054,600
Accounts Payables	- 6,166,785	-
Total	494,983,357	598,450,986

25. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

Description of the Error	Adjustments	Adjusted Balance B/f FY 2019-20
	Kshs	Kshs
Bank account Balances	-	- 346,157,675
Cash in hand		-
Accounts Receivables	-	
Accounts Payables	-	-
Total	-	- 346,157,675

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description of the error			2020-21	2019-20
			Kshs	Kshs
Outstanding Imprests as at 1st July 2020 (A)			9,548,214	2,054,600
imprests issued during the year (B)			90,197,090	223,721,688
imprests surrendered during the Year (C)			88,662,504	216,228,074
Net changes in account receivables D=A+B-C			11,082,800	9,548,214

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description of the error	2020-21	2019-20
	Kshs	Kshs
Deposits and retentions as at 1st July 2020 (A)	6,166,785	2,606,023.00
Deposits and retentions held during the year (B)	74,539,990	3,560,762.25
Deposits and retentions paid during the year (C)	35,171,625.35	-
Net changes in account receivables D=A+B-C	45,535,149.45	-
Total	45,535,149.45	6,166,785.25

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j. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2020/21	Additions during the year	Paid during the year	Balance c/f FY 2020/21
	Kshs		Kshs	Kshs
Construction of buildings	213,112,809	69,202,352	213,112,809	69,202,352
Construction of civil works	174,056,592	412,455,250	174,056,592	412,455,250
Supply of goods	82,738,229.90	54,737,128	82,738,229.90	54,737,128
Supply of services	386,171,772	637,105,480		637,105,480
Employee payables		-	-	256,569,731
Total	856,079,404	1,430,069,941	856,079,404	1,430,069,941

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2019/20	Paid during the year	Balance c/f FY 2020/21
	Kshs	Kshs	Kshs
Senior Management		-	-
Middle manangement		-	-
Unionisable Employees		-	-
Others		-	-
Total	-	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2019/20	Paid during the year	Balance c/f FY 2020/21
	Kshs	Kshs	Kshs
Amounts due to National Government entities		-	39,700,000
Amounts due to County Government entities		-	
Amounts due to Third parties		-	1,390,369,941
Total		-	1,430,069,941

4. External Assistance

Description	2020-21	2019-20
	Kshs	Kshs
External Assistance received in cash		
External Assistance received as loans and grants		
External Assistance received in kind-as payment by third parties		
Total	-	0

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OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

Description	2020-21	2019-20
	Kshs	Kshs
External Assistance received as loans		
External Assistance received as grants (DANIDA –Covid 19 grant)		7,105,000
Total	0	7,105,000

The amount above was received in July 2020 and expensed and reported in FY 2019/20

b) Undrawn external assistance

Description	2020-21	2019-20
	Kshs	Kshs
Undrawn external assistance-loans		
Undrawn external assistance-grants		
Total	-	0

c). Classes of providers of external assistance

Description	2020-21	2019-20
	Kshs	Kshs
Multilateral donors		
Bilateral Donors		
International assistance organisation		
NGOs		
National Assistance Organisation		
Total	0	0

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

Description	2020-21	2019-20
	Kshs	Kshs
Goods		
Services		
Total	0	0

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	2020-21	2019-20
	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other payments		
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

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

Description	2020-21	2019-20
	Kshs	Kshs
National Government		
Multilateral donors		
Bilateral Donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

5. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

Description	2020-21	2019-20
	Kshs	Kshs
National Government		
Multilateral donors		
Bilateral Donors		
International assistance organisation		
NGOs		
National Assistance Organisation		
Total		

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OTHER IMPORTANT DISCLOSURES (Continued)

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

PAYMENTS MADE BY THIRD PARTIES	2020-21	2019-20
	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other payments		
Total		

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

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OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

Description	2020-21	2019-20
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
	-	
<u>Transfers to related parties</u>	-	
Transfer to the County Assembly	802,357,799	721,500,000
Transfers to other County Government Entities-Bursary,19% etc	215,500,000	197,500,000.00
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	1,017,857,799	919,000,000
<u>Transfers from related parties</u>	-	
Transfers from the Exchequer-Equitable share	8,730,462,600	7,347,737,400
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
Transfers from Conditional grants	829,771,937.00	728,966,923.30
Total Transfers from related parties	9,560,234,537.00	8,076,704,323.30

7. Establishment of other County Government Entities

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The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

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OTHER IMPORTANT DISCLOSURES (Continued)

Entity	Date Established/Date taken over	Accounting Officer responsible
Maasai mara community support fund	2014	Fund Administrator
Narok Water and Sewerage Company	2013	Company Managing Director
Naro county bursary Fund	2014	Fund Chief Executive Officer
Narok County Alcoholic Drinks Regulation Fund	2016	Fund Administrator
Narok County Health Services Improvement Fund	2016	Director Health

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swept to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019-2020
			KShs	KShs
Narok County Revenue Fund-CBK 1000171693	742,217,905	1	742,217,905	60,163,464
Narok county revenue Collection Account-KCB 1140091263	60,124,891	1	60,124,891	5,057,090
Narok county revenue Collection Account-KCB USD- 1143225325	26,654	105	2,798,670	521,258
Narok County Health Collection A/c-1159595607	26,056,313	1	26,056,313	28,845,863
Lolgorian sub county hospital Coop 01141480193900-collection acc	5,910,238	1	5,910,238	5,880,607
Trans mara west subcounty hospital Kilgoris- Coop-Collections acc 01141480194000	1,530,557	1	1,530,557	3,732,610

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Narok County Debt Collection A/c-kcb- 1180435494	379,786	1	379,786	490,696
Total	836,246,344		839,018,360	104,691,587

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OTHER IMPORTANT DISCLOSURES (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment are included in the County Allocation Revenue Act and are budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs Zero, (2019/2020 Kshs Zero)

10. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	50,268,000
Other donations for Covid-19 received directly (Note 2)	-	37,105,000
Others (Specify)	-	87,363,000
Total Receipts	-	
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units		87,363,000
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
Total payments	(-)	(86,845,000)
Balance in the covid 19 Fund	-	518,000

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**k. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S
RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	1.0 County Own Generated Receipts-Single Business Permit Under collection of SBP by 48%	Effect of Prolonged political environment in the 2017 General Elections. Some businesses closed	Director Revenue	Resolved	
2.0	Grants for Health Sector Support Fund Difference in amount Reported for conditional Grants against Transfers to the respective operations and special purpose accounts	The National Treasury requires Counties to report revenue as per CARA even though disbursements are made after closure of the Financial Year. Reconciliations prepared	Director Accounting Services	Resolved	
3.0	Compensation of Employees - Casual Wages No evidence of approval of CPSB and Muster rolls	Approval Of CPSB and muster rolls provided	Accounting officer Health and Tourism And Secretary CPSB	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.0	Garbage Collection services Payments not supported by job cards	Job cards were in a different file at the department. Job cards provided	Accounting officer -lands and Environment	Resolved	
5.0	Travel and Subsistence Inadequate support of some payments	Support documents attached	Director -Accounting services	Resolved	
6.0	Foreign Travel Inadequate support of some payments	Support documents attached	Director -Accounting services	Resolved	
7.0	Routine Maintenance of Vehicles and other Transport Equipment Some payments were lacking support documents like defect reports and post-maintenance inspection reports	Documents provided	Accounting officer -Transport and Mechanical unit	Resolved	
8.0	Refurbishment of Buildings Support Documents Insufficient	Contracts, inspection certificates, completion certificates attached	Accounting Officer-Housing	Resolved	
9.0	Maasai Mara Community Support Fund -	Medical reports obtained	Administrator MMCSF	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Payments of Medical Bills No evidence of wildlife aggression				
10.0	Accounts Receivables - Outstanding Imprest Full details not completed in the imprest register	Register Completed	Director-accounting services	Resolved	
11.0	Fixed Assets Verification and formal handing over of fixed assets from defunct local authorities not done	Process is underway	County secretary Chairperson-IGRTC	Not resolved	One year
12.0	Unaccounted for Rent Income Deducted by check off system but not promptly remitted to CRF and non-collection from other houses	Delayed reconciliations Some houses were under repair thus not occupied	Accounting officer-Finance Chief Officer-Housing		
13.0	Pending Bills Insufficient support	Audit by OAG to determine eligibility undertaken	Chief officer-Finance	Resolved	
1.0	Variance between figures in the Financial Statement and those in IFMIS	Some commitments which were not paid had not been cancelled	Chief officer -Finance	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.0	Unaccounted for Receipt Books	Receipt books with low collection matrix thus slow surrender. All receipt books recalled for administrative review, Revenue surrendered	Director, HR, Director, Audit Director, Revenue	Resolved	
1.0	Overemployment of staff	Some staff without requisite capacity were inherited from defunct local authorities and National Government. Need for Qualified staff necessitated the Hiring	Secretary, CPSB Accounting Officer, Public service and Decentralization of Devolved functions	Resolved	
2.0	Procurement of Goods - Laundry Equipment Use of quotations for a large amount	Method adopted was not request for quotations but Restricted Tender	Director, Procurement	Resolved	
3.0	Stalled Project - Construction of Facilities in Schools	Delayed Completion, Later a follow up was made and all projects completed	Accounting officer-Education	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.0	Lack of an Audit Committee	Not Constituted as at the time of audit	Audit committee now constituted	Resolved	

CEC, County Treasury



Julius M. T. Ole Sasai
 Date: 26th August 2021

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total (Kshs)
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	
Equitable Share	691,362,600	2,652,903,000	2,009,775,000	3,376,422,000	8,730,462,600
Conditional allocation for development of village polytechnics	-	-	8,042,447	8,042,447	16,084,894
Road Maintenance Levy Fund	-	-	106,124,238	106,124,238	212,248,476
H. Centre and Dispensaries user fees	-	-	-	-	-
Conditional grant -Leasing of Medical Equipment	-	-	-	20,595,297	20,595,297
Loans & Grants-KDSP-Level 1	-	-	45,000,000	-	45,000,000
Loans & Grants-KDSP-Level 2 Development	-	-	-	141,844,646	141,844,646
Kenya Urban Support Programme uig	-	-	-	-	-
Kenya Urban Support Programme-udg	-	-	-	41,499,481	41,499,481

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World bank loan THS	-	-	50,064,855	49,802,283	99,867,138
World bank Loan- National Agri & Rural Growth	-	194,355,161	-	24,220,485	218,575,646
DANIDA Grant -UHDS	-	11,430,000	-	11,430,000	22,860,000
Agricultural Sector Development Support Program (ASDSP)	-	-	11,007,054	189,305	11,196,359
COVID 19 Conditional Grant	-	-	-	-	-
DANIDA Grant-Covid 19	-	-	-	-	-
Balances brought forward	-	-	-	-	-
TOTALS	691,362,600	2,858,688,161	2,230,013,594	3,780,170,181	9,560,234,537

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Recurrent

Supplier Goods or Services	Department		Contract Reference Number	FINANCIAL YEAR	Project/Service	Contract sum	Certs/Invoices Raised	Amount Paid To-Date	Balance Against Contract	Balance Against Certificates /invoices
							Ksh	Ksh		Ksh
Mweshi investemnt	Finance	Rec	NCG/032/2016-2017	2016-2017	Supply and Delivery of Office Stionery	5,205,000	5,205,000	2,000,000	3,205,000	3,205,000
CASCO HOLDING S LIMITED	Finance	Rec	NCG/RFQ/010/2020-2021	2020-2021	Supply of tonner 85A&78A	1,420,000	1,420,000	-	1,420,000	1,420,000
KLB	Education	Rec	NCG/ECDE/001/2018-2019	2018-2019	Supply and Deliveryof Pre-School (ECDE)Co course Books and Instructional Materials	17,019,520	17,019,520	11,319,520	5,700,000	5,700,000
Wideline enterprises	Health	Rec	NCG/RFQ/025/2018-2019	2018-2019	Supply of printing papers	2,191,500	2,191,500	-	2,191,500	2,191,500
Jodan investment	Finance	Rec	Network installation	2018-2019	Network maintainance and P2P connection	1,910,000	1,910,000	-	1,910,000	1,910,000
Rangers restaurant	Administration	Rec	Invoice No 062 and 285	2018-2019	Catering service during meetings	411,000	411,000	-	411,000	411,000
Allanito Enterprise	execut		NCG/TRA	2016-201	Supply Of Computers	488,000	488,000			488,000

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s	ive		NS/001/ 16-17(24 10545)	7	And Furniture ,					
CASCO HOLDING S Ltd	Finan ce	Rec	NCG/RF Q/011/20 20-2021	2020-202 1	Supply of printing papers,bran ded file folders,file fasteners	2,170,000	2,170,000	-	2,170,000	2,170,000
KEMSA	Health	Rec	LPO/Inv oices	2019-202 0	Supply of Medical Drugs	34,000,000	34,000,000	-	34,000,000	34,000,000
Longrange stationers ltd	Finan ce	Rec	LPO	2018-201 9	Supply and Delivery of Office Stationery	675,000	675,000	-	675,000	675,000
Oakar services	Lands	Rec	NCG/TE CH/028/ 2018-20 19	2018-201 9	Supply and Delivery of Survey Equipment	1,426,628	1,426,628	-	1,426,628	1,426,628
LOITAH ENGINEE RING & SUPPLIES LTD	Finan ce	Rec	NCG/RF Q/012/20 20-2021	2020-202 1	Supply of 4-drawer filling cabinet & fire proof filling cabinet	1,940,000	1,940,000	800,000	1,140,000	1,140,000
Lapfund May 2020	Admi nistrat ion	Rec	Empley e Pension	2019-202 0	Pension	13,562,844	13,562,844	-	13,562,844	13,562,844
LapTrust March 2016	Admi nistrat ion	Rec	Empley e Pension	2015-201 6	Pension	4,087,341	4,087,341	-	4,087,341	4,087,341
Lapfund January 2016	Admi nistrat ion	Rec	Empley e Pension	2015-201 6	Pension	14,662,440	14,662,440	-	14,662,440	14,662,440
LapTrust Dec 2019	Admi nistrat ion	Rec	Empley e Pension	2019-202 0	Pension	10,151,062	10,151,062	-	10,151,062	10,151,062

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Lapfund Dec 2019	Admini- strat- ion	Rec	Employee Pension	2019-202 0	Pension	13,779,506	13,779,506	-	13,779,506	13,779,506
Lapfund-F rom 2013-Dec 2019	Admini- strat- ion	Rec	Gratuity- 31	2019-202 0	Gratuity	194,070,517	194,070,517	-	194,070,517	194,070,517
Lapfund April 2021	Admini- strat- ion	Rec	Gratuity- 31	2020-202 1	Gratuity	6,256,020	6,256,020	-	6,256,020	6,256,020
Lady lori	Trans- port	Rec		2014-201 5	Transport Services	4,900,000	4,900,000	-	4,900,000	4,900,000
Northwood agencies	Trans- port	Rec	NCG/CH ARTER/ 007/201 7-2018	2015-201 6	Hire of Chopper Services for Narok County	117,071,233	117,071,233	89,435,888	34,134,429	27,635,345
Amasha One	Enviro- nment	Rec	NCG/GA R/64/20 19-20	2015-201 6	Garbage Collection	43,848,000	43,848,000	29,192,000	14,656,000	14,656,000
Kemboy Law Advocates	Admini- strati- on	Rec	Administ- ration	2014-201 5	Legal fees	8,250,100	8,250,100	-	8,250,100	8,250,100
Amasha One	Enviro- nment		Garbage collectio- n	2017-201 8						13,000,000
Kemboy Law Advocates	Admini- strati- on	Rec	Administ- ration	2018-201 9	Legal fees	5,765,450	5,765,450	-	5,765,450	5,765,450
Emergency Plus	Health		Ambulan- ce Services	2017-201 8		18,000,000				9,850,700
The Star Publicatio- ns	Admini- strati- on	Rec	Advertis- ment	2020-202 1	Media adverts	3,141,214	3,141,214	-	3,141,214	3,141,214
Standard Group Ltd	Admini- strati- on	Rec	Advertis- ment	2020-202 1	Media adverts	1,337,680	1,337,680	-	1,337,680	1,337,680
Media Max	Admini- strat	Rec	Advertis- ment	2020-202 1	Media adverts	2,486,000	2,486,000	-	2,486,000	2,486,000

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Limited	ion									
ICT Fire	Admin nistrat ion		Fire Services	2019-202 0		6,500,000				6,500,000
Manyonge Wanyama & Associates LLP	Admin istrati on	Rec		2017-201 8		6,718,000	6,718,000	-	6,718,000	6,718,000
Manyonge Wanyama & Associates LLP	Touris m	Rec		2019-202 0		3,000,000	3,000,000	-	3,000,000	3,000,000
Manyonge Wanyama & Associates LLP	Admin istrati on	Rec		2016-201 7		2,500,000	2,500,000	-	2,500,000	2,500,000
Amasha One	Envir onme nt		Garbage collectio n	2018-201 9	Amasha One					9,500,000
AMACO	Trans port	Rec		2016-201 7	Insurance services	8,000,000	8,000,000	-	8,000,000	8,000,000
Githinji Marete	Admin istrati on	Rec		2018-201 9		14,160,000	14,160,000	-	14,160,000	14,160,000
Proflight	Admi nistrat ion	Rec	Invoice Nos attached	2015-16		15,000,000	15,000,000	-		15,000,000
Chambai Hotel	health	rec	Training And Catering Services, 0989933 /124726 8 =90,000	2013-201 4	hospitality services	390,800	390,800			390,800

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J. M. mugo & Co Advocates	Administration	Rec	legal fees	2017-2018		127,090	127,090	-	127,090	127,090
ICT Fire	Administration		Fire Services	2017-2018						6,500,000
Sawela	Tourism	Rec	Accommodation	2016-2017		3,000,000	3,000,000	-	3,000,000	3,000,000
Emergency Plus	Health		Ambulance Services	2018-2019		17,550,000				9,910,000
Prof. Tom Ojienda & Associates	Administration	Rec	Administration	2019-2020		14,244,293	14,244,293	-	14,244,293	14,244,293
AAR Insurance	PSM	Rec	NCG/S MC/043/2018-2019	2018-2019	Staff medical insurance	147,350,129	147,350,129	106,991,913	40,358,216	40,358,216
KENYA AIRPORTS AND PARKING SERVICES	Finance	Rec		2014-2015	Revenue Collection	176,293,276	176,293,276	150,000,000	-	26,293,276
Northwood agencies	Transport	Rec	NCG/CHARTER/007/2017-2019	2016-2017	Hire of Chopper Services for Narok County	276,467,345	276,467,345	249,968,261		26,499,084
Soromwa Nasha	Environment		Garbage collection	2017-18	Garbage collection					21,500,000
Amasha One	Environment	Rec	Extension of contract(NCG/GAR/130/2015-16)	2015-2016	Garbage collection	38,280,000	38,280,000	34,320,000	3,960,000	3,960,000

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Kemboy Law Advocates	Administration	Rec	Administration	2016-2017	Legal fees	10,125,600	10,125,600	-	10,125,600	10,125,600
Two EMS	Administration	Rec	Administration	2017-2018	Resource master planning	21,802,973	21,802,973	-	21,802,973	21,802,973
KENYA AIRPORTS AND PARKING SERVICES	Finance	Rec		2015-2016	Revenue Collection	189,293,301	189,293,301	170,000,000	19,293,301	19,293,301
Kemboy Law Advocates	Administration	Rec	Administration	2019-2020	Legal fees	7,350,200	7,350,200	-	7,350,200	7,350,200
Kemboy Law Advocates	Administration	Rec	Administration	2017-2018	Legal fees	10,683,950	10,683,950	-	10,683,950	10,683,950
AAR Insurance	PSM	Rec	NCG/S MC/043/2018-2020	2019-2020	Staff medical insurance	48,344,090	48,344,090	8,008,093	40,335,997	40,335,997
Kemboy Law Advocates	Administration	Rec	Legal Services	2017-2018	Legal fees	9,200,500	9,200,500	-	9,200,500	9,200,500
Fidelity insurance	Transport	Rec	NCG/INS/030/2019-2020	2019-2020	Insurance Covers for County Motor Vehicles	20,058,451	20,058,451	11,200,000	8,858,451	8,858,451
ICT Fire	Administration		Fire Services	2016-2017						6,500,000
Onduso & Co Advocates	Administration	Rec	Legal services	2017-2018		9,000,000	9,000,000	-	9,000,000	9,000,000
Saika & co Advocates	Administration	rec	Legal services	2018-19						9,500,000

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Kemboy Law Advocates	Administration	Rec	Administration	2018-2019	Legal fees	9,975,000	9,975,000	-	9,975,000	9,975,000
Fidelity insurance	Transport	Rec	NCG/IN S/030/2019-2020	2019-2020	Insurance Covers for County Motor Vehicles(Contract extension)	20,058,451	20,058,451	-	20,058,451	20,058,451
Somkem logistigics	Transport	Rec	NCG/LEASE/017/2019-2020	2019-2020	LEASING OF MOTOR VEHICLES FOR MAASAI MARA GAME RESERVE OPERATIONS	25,712,068	25,712,068	7,566,000	18,146,068	18,146,068
Kentmere Tours & Holidays Ltd	Transport	Rec	Hire of transport service	2019-2020	Hire of transport service	4,959,000	4,959,000	2,479,500	2,479,500	2,479,500
Kemboy Law Advocates	Administration	Rec	Administration		Legal fees	10,250,455	10,250,455	-	10,250,455	10,250,455
Samkyo Investment Ltd	Finance	Rec	NCG/RFQ/045/2020-2021	2020-2021	Supply and Delivery of Printer	1,693,600	1,693,600	-	1,693,600	1,693,600
Kemboy Law Advocates	Administration	Rec	Administration		Legal fees	9,263,545	9,263,545	-	9,263,545	9,263,545

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KENYA AIRPORTS AND PARKING SERVICES	Finance	Rec		2016-2017	Revenue Collection	210,706,699	210,706,699	183,220,378	27,486,321	27,486,320
Kemboy Law Advocates	Administration	Rec	Administration		Legal fees	6,661,700	6,661,700	-	6,661,700	6,661,700
JM & Mugo Advocates	Administration	Rec	legal Fee-Vetteran Debt	2016-2017	Legal Fees	127,090	127,090	-	127,090	127,090
Prof. Tom Ojienda & Associates	Administration	Rec	legal fees	2016-2017	Legal Fees	8,842,648	8,842,648	-	8,842,648	8,842,648
Monniks	Transport	Rec	NCG/RF P/MOTOR/VEHICLES/031/2017-2018	2017-2018	Leasing fo motor vehicles for Maasai Mara Game Reserve Operations	95,875,080	95,875,080	87,121,986	8,753,094	8,753,093
Prof. Tom Ojienda & Associates	Administration	Rec	Administration	2018-2019		42,758,171	45,758,171	-	42,758,171	45,758,170
Nation Media Ltd	Administration	Rec	Advertisement	2020-2021	Media adverts	5,775,620	5,775,620	-	5,775,620	5,775,620
	SUB TOTAL-REC			TOTALS RECURRENT		1,595,641,053	1,553,591,053	1,143,623,540	790,479,563	948,412,339

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Development

Supplier Goods or Services	Department	Dev/R ec	Contract Reference Number	FINANCIAL YEAR	Project/Service	Contract sum	Certs/Invoices Raised	Amount Paid To-Date	Balance Against Contract	Balance Against Certificates
Construction of buildings							Ksh	Ksh	Ksh	Ksh
Sakwall	Finance	Dev	Finance	2015-2016	Office Container	2,225,000	2,225,000	-	2,225,000	2,225,000
Wyrister Company Ltd	Lands	Dev	NCG/074/2014/2015	2014-2015	Rehabilitation of Perimeter Wall	998,000	998,000	-	998,000	998,000
Mukuro Contractors Ltd	Trade	Dev	NCG/MKT/LOL/067/2019-2020	2019-2020	Construction of Lolgorian Market	39,980,000	17,548,582	14,000,000	25,980,000	3,548,583
Brima Contractors Limited	Health	Dev	NCG/KDSP/040/2019-2020	2019-2020	CONSTRUCTION OF 100 BEDS INPATIENT WARDS AT NAIREGIE ENKARE-NAROK EAST	48,678,281	48,678,281	39,373,238	9,305,042	9,305,042

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Archlink International Ltd	Health	Dev	NCG/RFP/HEALTH/005/2019-2020	2019-2020	Consultancy services for design review and construction supervision, Narok county referral hospital, new narok medical school, bus terminus, Ololulunga COVID-19 Isolation center phase 1	59,637,469	59,637,469	50,921,217	8,716,252	8,716,251
Vibrant Construction Ltd	Health	Dev	NCG/TECH/MED/SCHOOL/063/2019-2020	2019-2020	Construction of Medical School	288,850,043	130,169,447	111,081,541	177,768,502	19,087,906
Narok Ranger & Catering Services	Education	Dev	NCG/RFQ/028/2018-19	2018-2019	Repair of perimeter fence around the stadium and other works	2,998,600	2,998,600	-	2,998,600	2,998,600

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Elite Earthmovers	Health	Dev	NCG/TECH/HO SP/046/2018-20 19	2018-2019	CONSTRUCTI ON AND UPGRADING OF LOLGORIAN HEALTH CENTER TO STANDARD LEVEL 4 HOSPITAL	160,353,612	160,353,612	144,252,149	16,101,463	16,101,463
Sakwall	Health	Dev	Water	2019-2020	Perimeter wall -Narok Referral Hospital	6,221,506	6,221,506	-	6,221,506	6,221,506
Koroto Engineering Ltd	Roads	Dev		2013-2014	Routine Maintenance of Ololulung -Olmekenyu Sec2 road	18,281,300	16,895,100	11,761,885	6,519,415	5,133,215
DLD DEVELOPERS	Roads	Dev	NCG/RD/030/2 013-2014	2013-2014	Routine Maintenance of Olokurto Olposimoru Road	18,436,700	17,500,700	15,577,589	2,859,111	1,923,111
MIDCOM General Agencies	Road	Dev	NCG/RD/017/2 013-2014	2013-2014	Routine Maintenance of Nairegie Enkare -Kojonga Road	18,893,500	3,995,000	1,000,000	17,893,500	2,995,000

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New Toner Catridges Ltd	Roads	Dev	NCG/RD/080/2 013/2014	2013-2014	Routine Maintenece of Talek -AitongRoad	27,058,000	12,185,600	7,357,770	19,700,230	4,827,830
Jemitan Contractors Ltd	Roads	Dev	NCG/RD/123/2 013-2014	2013-2014	Routine Maintenace Sekenani Gate Keekorok	16,280,800	7,875,300	2,126,331	14,154,469	5,748,969
Nyawaka Enterprises	Roads	Dev	NCG/RD/037/2 014-2015	2014-2015	Routine Maintenace of Saparingo Pusangi-Tumbe llion	19,685,000	11,466,500	10,319,850	9,365,150	1,146,650
Kaitalam Sawmills Ltd	Roads	Dev	NCG/RD/039/2 014-2015	2014-2015	Routine Maintenece of Olderkesi-Olpo simoru Road Sec 2	18,212,000	17,629,000	14,303,730	3,908,270	3,325,270
Sematech Ent. Ltd	Roads	Lolgor ian	NCG/TECH/015/ 2017-2018	2017-2018	Olmotonyi Culvert	3,996,000	3,996,000	-	3,996,000	3,996,000
KAITALAM SAWMILLS LTD	OLDERK ESI OLPUSI MORU ROAD, NCG/RD /071/20 14/2015		NCG/RD/071/20 14/2015	2014-2015	OLDERKESI OLPUSIMORU ROAD,	18,540,000	18,540,000	5,060,425		13,479,575
Geokad Ent Ltd	Roads	Mara	Talek-Musiara Gate SII	2016-2017	Talek-Musiara Gate SII	15,240,080	15,240,080	-	15,240,080	15,240,080
New Modern Anchor Ltd	Roads	Mara	NCG/COUNTY/R D/095/2020-20 21	2020-2021	Ildungishu-Olol aimutia SI -14Km	17,048,520	17,048,520	-	17,048,520	17,048,520

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Sir James Empire Group	Roads	Mara	NCG/COUNTY/RD/2020-2021	2020-2021	Sand river-Osero Sopia SI	15,528,920	15,528,920	-	15,528,920	15,528,920
SKYONE BUILDING LTD	Roads	Mara	NCG/COUNTY/RD/2020-2021	2020-2021	Sand river-Osero Sopia SII	14,945,440	14,945,440	-	14,945,440	14,945,440
Curve Agencies Ltd	Roads	Mara	Talek-Musiara Gate SI	2020-2021	Talek-Musiara Gate SI	15,499,920	15,499,920	-	15,499,920	15,499,920
Harshi Drilling&Spares Ltd	Roads	Dev	NCG/TECH/045/2014/2015	2014-2015	Construction of Borehole Sabbath Keeping Church Borehole	6,502,588	5,202,070	-	6,502,588	5,202,070
Lydro Construction Ltd	Roads	Dev	NCG/RD/040/2014-2015	2014-2015	Construction of Junction C12-Airstrip Katakala	19,600,000	11,110,000	3,210,407	16,389,593	7,899,593
Sumeyion Contractors Ltd	Roads	Dev	NCG/RD/038/2014-2015	2014-2015	Routine Maintenece of Naikarra Olderkesi Road	18,446,000	17,870,000	8,800,000	9,646,000	9,070,000
One Way Logistics	Roads	Dev	NCG/RD/009/2014-15	2014-2015	Routine Maintenance of Ilkiragarien-Nk oriondo Road	19,403,000	12,283,000	-	19,403,000	12,283,000
Blaire Properties Ltd	Health	Dev	NCG/TECH/096/2015-2016	2015-2016	Rehabilitation of Maternity block Mosiro	9,811,948	1,324,720	-	1,324,720	1,324,720

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Lekimana	Roads	Dev	NCG/TECH/141/ 2015-2016	2015-2016	Grading Kilgoris Town Roads Phase 1	19,739,500	10,295,000	-	19,739,500	10,295,000
Stace Inv. Ltd	Roads	Mara	Keekorok lodge -Sand River	2020-2021	Keekorok lodge -Sand River	17,782,800	17,782,800	-	17,782,800	17,782,800
Crossland Gen Supplies	Roads	Keeko nyokie	NCG/TECH/BRID GE/037/2019-2 020	2019-2020	Construction of Ole tukat Bridge	33,161,118	33,161,118	23,212,783	9,948,335	9,948,335
Curve Agencies Ltd			NCG/ROADS/2 019-2020	2019-2020	Routine maintence of Olmesutie-Ntul ele-10km, Napolosa Junction emorrogi-Ilkeri n border tanzania-30km	14,010,287	14,010,287	-		10,020,000
Phoselex Enterprises	Roads	Mogon do	Kapndege-Kete ndeita-Araret	2020-2021	Kapndege-Kete ndeita-Araret	7,650,000	7,650,000	-	7,650,000	7,650,000
Rammy Building	Environ ment	Dev	NCG/122/2015- 2016	2015-2016	Water Pan Emurrua Dikirr Cluster 2	16,943,600	11,464,304	-	16,943,600	11,464,304
Empirelink	Educatio n	Dev	Education	2018-2019	Slivestock show enclosure	4,950,000	4,950,000	-	4,950,000	4,950,000

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Elite Earth Movers	Roads	Narok Township	NCG/KUSP/ROADS/045/2018-2019	2018-2019	CONSTRUCTION OF BITUMEN STANDARD ROADS	137,570,664	81,338,574	73,247,386	64,323,278	8,091,188
Curve Agencies Ltd			NCG/ROADS/2019-2020	2019-2020	Routine maintenance of Olkiu-Enkorika -Mashangwa road-15KM	9,500,000	9,500,000	-		9,500,000
Hillcut Engineering Cont. Ltd	Roads	Sogoo	NCG/RDS/024/2019-2020	2019-2020	Chembek -Nkararoni	9,650,000	9,650,000	-	9,650,000	9,650,000
Wilmuk Inv Ltd	Roads		NCG/ROADS/045/2020-2021	2020-2021	Kapkoros-Mukenyi Rd-15km	9,200,000	9,200,000	-	9,200,000	9,200,000
Ojasso Pro builders	Roads	Naikarra	NCG/ROADS/042/2020-2021	2020-2021	Olpusimoru-Oltulelei-Olgayant Rd-18km	14,800,000	14,800,000	-	14,800,000	14,800,000
Qwe Ltd	Roads	Mara	Sekenani-Keekorok lodge	2016-2017	Sekenani-Keekorok lodge	13,600,000	13,600,000	-	13,600,000	13,600,000
Mzalendo General Merchants Ltd	Roads	mara	Sekenani Gate-Ololaimutia	2016-2017	Sekenani Gate-Ololaimutia	16,500,120	16,500,120	-	16,500,120	16,500,120
Prestone Const and Real estate	Roads	Mosiro	Oloika-Tikako 5km	2016-2017	Oloika-Tikako 5km	3,662,820	3,662,820	-	3,662,820	3,662,820
Mzalendo General Merchants Ltd	Roads	Keekonyokie	Oltepesi-Kaitakitang-Kojonga Rd-5km	2016-2017	Oltepesi-Kaitakitang-Kojonga Rd-5km	6,150,000	6,150,000	-	6,150,000	6,150,000

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Dflona Ltd	Roads	Ilkerin	Ildungishu-Olol aimutia Sec II-13Km	2016-2017	Ildungishu-Olol aimutia Sec II-13Km	14,050,000	14,050,000	-	14,050,000	14,050,000
Stece Inv. Ltd	Roads	Mara	Keekorok lodge -Sand River	2016-2017	Keekorok lodge -Sand River	17,782,800	17,782,800	-	17,782,800	17,782,800
Curve Agencies Ltd	Roads	Mara	NCG/COUNTY/RD/093/2020-2021	2016-2017	Talek-Musiara Gate SI	15,499,920	15,499,920	-	15,499,920	15,499,920
Geokad Ent Ltd	Roads	Mara	NCG/COUNTY/ROADS/2020-2021	2016-2017	Talek -Musiara gate Section II	15,240,080	15,240,080	-	15,240,080	15,240,080
Achellis Material Handling	Roads	Narok Townshp	NCG/EME/116/2016-2017	2016-2017	Supply of Motor Graders	153,000,000	153,000,000	123,000,000	30,000,000	30,000,000
		SUB-TOTAL DEVELOPMENT			TOTALS	1,028,428,543	881,998,811	443,230,305	539,721,148	481,657,602
		GRAND TOTAL								1,430,069,941

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
Sub-Total							
Others (specify)							
6.							
Sub-Total							
Grand Total							

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

<i>Name of Officer or Institution or Institution</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
MULAIMU MAVUSYU	1-Sep-20	100,000	0	100,000
JACKLINE RETOE KOIYIET	1-Sep-20	200,000	0	200,000
MOSES PARKIRE KUYIONI	22-Sep-20	200,000	0	200,000
CAROLINE TUMESO SHUNET	22-Sep-20	300,000	0	300,000
MARGARET WAMBUI KAHOKO	25-Sep-20	300,000	0	300,000
RUTOH, Mr. KIPKORIR HENRY	25-Sep-20	350,000	0	350,000
JOHN LESHAN SAKAJA	25-Sep-20	350,000	0	350,000
VIRGINIA NAITAREU SALAON	7-Oct-20	400,000	0	400,000
NORAH CHEPKEMOI	8-Oct-20	500,000	0	500,000
KEDIENYE, Mr. DAVID KIJUKU	9-Oct-20	500,000	0	500,000
RUTH LILOE SANKAIRE	9-Oct-20	700,000	0	700,000
REGINA NAISINGOI KISIO	9-Oct-20	1,000,000	0	1,000,000
SYLVIA NAIPEI PERTET	3-Nov-20	1,000,000	0	1,000,000
JULIETA GRACE PIRORIS	3-Nov-20	2,000,000	0	2,000,000
BRENDA WIGUNZA AMOGOLA	3-Nov-20	500,000	0	500,000
JULIUS TUNAI KISEMEI	3-Nov-20	1,098,000	0	1,098,000
FRANCO BENARD KOSEN	3-Nov-20	1,334,800	0	1,334,800
JACINTA LENGOS	3-Nov-20	250,000	0	250,000
Total		11,082,800	0	11,082,800

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>

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ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	30,036,879,200	2,481,500			30,039,360,700
Buildings and structures	3,521,211,541	660,342,275			4,181,553,816
Transport equipment	468,154,902	32,200,000			500,354,902
Office equipment, furniture and fittings	132,947,016	3,648,000			136,595,016
ICT Equipment	86,288,618	-			86,288,618
Machinery and Equipment	842,891,671	6,523,937			849,415,608
Heritage and cultural assets	-				-
Biological assets	12,450,368				12,450,368
Intangible assets	-				-
Infrastructure assets- Roads, Rails	8,155,809,235	780,349,578			8,936,158,813
Work in progress	-				-
Total	43,256,632,551	1,485,545,290	-	-	44,742,177,841

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year do tie to note 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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ANNEX 7 – INTER-ENTITY TRANSFERS-2020/21

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	50,200,000	232,998,850	112,976,470	406,182,479	802,357,799	802,357,799	-	
2	Maasai Mara Community Support Fund	11,000,000	17,000,000	10,000,000	26,000,000	64,000,000	64,000,000	-	
3	Bursary Fund		26,500,000	65,000,000	60,000,000	151,500,000	151,500,000	-	
9	Total	61,200,000	276,498,850	187,976,470	492,182,479	1,017,857,799	1,017,857,799	-	

**Director of Finance
County Executive
Issuing Party**



**Director of Finance
County Assembly/fund/project
Receiving Party**



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ANNEX 8 CONTINGENT LIABILITY REGISTER

	Nature of contingent liability		Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Pending Bills (unlisted)		Kes	500,000,000	N/A	
2	Pending Bills (Disputed)		Kes	4,050,000	N/A	
3	Pending Bills (Disputed)		Kes	6,077,001	N/A	
4	Pending Bills (Disputed)		Kes	1,575,553	N/A	
5	Pending Bills (Disputed)		Kes	2,480,601	N/A	
6	Pending Bills (Disputed)		Kes	1,047,000	N/A	
7	Pending Bills (Disputed)		Kes	3,354,337	N/A	
8	Pending Bills (Disputed)		Kes	807,216	N/A	
9	Pending Bills (Disputed)		Kes	2,654,063	N/A	
10	Pending Bills (Disputed)		Kes	12,817,914	N/A	
11	Pending Bills (Disputed)		Kes	90,771,417	N/A	
12	Pending Bills (Disputed)		Kes	6,030,787	N/A	
13	Pending		Kes		N/A	

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	Bills (Disputed)			1,499,999		
14	Pending Bills (Disputed)		Kes	1,500,000	N/A	
15	Pending Bills (Disputed)		Kes	11,689,436	N/A	
16	Pending Bills (Disputed)		Kes	9,414,283	N/A	
17	Pending Bills (Disputed)		Kes	8,008,818	N/A	
18	Pending Bills (Disputed)		Kes	2,364,000	N/A	
19	Pending Bills (Disputed)		Kes	2,340,685	N/A	
20	Pending Bills (Disputed)		Kes	3,707,822	N/A	
21	Pending Bills (Disputed)		Kes	5,783,573	N/A	
22	Pending Bills (Disputed)		Kes	4,863,861	N/A	
23	Pending Bills (Disputed)		Kes	14,260,021	N/A	
24	Pending Bills (Disputed)		Kes	10,959,999	N/A	
25	Pending Bills (Disputed)		Kes	3,991,029	N/A	
	Total			712,049,416		

ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30)

