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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TAITA TAVETA

FOR THE YEAR ENDED 30 JUNE, 2022

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COUNTY EXECUTIVE OF TAITA TAVETA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

COUNTY EXECUTIVE OF TAITA TAVETA
Annual Report and Financial Statements
For the year ended June 30, 2022.

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Taita Taveta County is one of the six counties in the Coastal region of Kenya. It borders Tana River, Kitui and Makueni Counties to the North, Kwale and Kilifi Counties to the East, Kajiado County to the North-west, and the Republic of Tanzania to the South and South-west. Further, the county covers an area of 17,084.1Km2 and lies between latitude 20 46' South and 40 10' South and longitude 370 36' East and 300 14' East.

Administratively, the county is composed of four sub-county units namely Taveta, Mwatate, Taita and Voi, which are sub-divided into twenty wards, nine (9) administrative divisions, and further to 32 and 90 locations and sub-locations respectively. In terms of political units, the county has four constituencies namely, Wundanyi, Mwatate, Voi and Taveta. The total number of electoral wards in the county is 20, distributed across the four constituencies with Mwatate having five wards, Voi six wards, Wundanyi four wards and Taveta five wards.

The County is constituted as per the Constitution of Kenya, 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction. The Governor is supported by a Deputy Governor and Executive Committee Members in carrying out the mandate as stipulated in the Constitution. The County Government 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 local authorities and the ones that have been transferred from the national government. 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 financial reporting for the County Government.

b) Key Management

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

	Name	Designation	Date of holding office
1	H.E. Granton Graham Samboja	Governor	21st August 2017
2	H.E. Majala Mlagui	Deputy Governor	21st August 2017
3	Liverson Mghendi	County Secretary	1ST July, 2019
4	Laban Mwashighadi	CEC Member, Public Service, Administration and Devolution	26th November 2019

5	Andrew K. Mlawasi	CEC Member, Finance and Economic Planning	26th November 2019
6	John M. Mwakima	CEC Member, Health Services	12TH March 2020
7	Dephence Manga	CEC Member, Education, Libraries & Ict	26th January, 2020
8	Julius M. Mwandawiro	CEC Member, Lands, Mining, Housing & Energy	26th November 2019
9	Davis Mwangoma	CEC Member, Agriculture, Livestock, Fisheries & Irrigation	13TH November 2017
10	Vumi Ringo	CEC Member, Youth, Sports, Vocational Training, Culture & Social Service	12th August 2020
11	Gasper K. Mshighati	CEC Member, Public works, Transport & Infrastructure	13TH November 2017
12	Daniel M. Mwakisha	CEC Member, Trade, Tourism, Cooperatives & industrialization	13TH November 2017
13	Esther Mwanyumba	CEC Member, Water, Environment & Sanitation	10TH August 2020

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC Member, Member Finance & Economic Planning	Mr. Andrew Kubo Mlawasi, ACCA
2.	Chief Officer, Finance and Economic Planning	Mrs. Joyce Kambe Mwachia, CPA (K)
3.	Chief Officer, Education, Libraries and VTCs	Mrs. Evelyn Shighi
4.	Chief Officer, Health Services	Mrs. Philomena Kirote
5.	Chief Officer, Lands, Mining, Housing and Energy	Mr. Leonard Langat
6.	Chief Officer, Youth, Sports, Culture and Social Services	Mr. Isaac Makange
7.	Chief Officer, Water, Environment and Sanitation	Mr. Silvanus Mwakoma
8.	Chief Officer, Public Service and Administration	Mr. Sydney Mwalandi
9.	Chief Officer, Public Works and Infrastructure	Mr. Simon Mwachia
10.	Chief Officer, Agriculture, Livestock,& Irrigation	Mr. Boniface Mwavula
11.	Chief Officer, Trade, Tourism, Cooperatives & industrialization	Mrs. Christine Mwakera
12.	Director Supply Chain Management	Mr. Patrick Leweri
13.	Director Accounting Services	Mr. Fredrick Nganga

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June, 2022 were:

1. County Assembly of Taita Taveta County;
2. Senate Committees
3. Development partner oversight bodies
4. County Audit Committee
5. County Budget and Economic Forum (CBEF)

e) County Executive Headquarters

Office of the Governor

Mwatate Town, Off Voi – Taveta Highway,

P.O. Box 1066-80304

Wundanyi, Kenya

f) County Executive Contacts

Telephone: 0788186436/0718988717

Email: info@taitataveta.go.ke

Website: www.taitataveta.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   NAIROBI, KENYA

2. Other Commercial Banks

   Kenya Commercial Bank
   Wundanyi Branch
   Along Posta Road
   P.O. Box 1067-80304
   Wundanyi, Kenya

h) Independent Auditors

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. FOREWORD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Executive of Taita Taveta financial statements for the year ended 30th June 2022. The financial statements have been prepared in accordance with the provisions of the Public Financial Management Act, 2012 cap 163 which requires the county treasury to prepare annual financial statements at the end of each financial year. The financial statements present the financial performance of the County Government over the past 12 months.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments, Taita Taveta included. Functions and powers exercised by County Executive of Taita Taveta are as articulated in section 5 and 6 of the County Government act 2012 respectively.

Financing of the County Governments

The County Government gets it's financing from the Equitable share from National Government, Conditional grants from Donors & Development Partners and its own Source Revenue collected from various revenue streams. 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 has been putting in efforts to increase its own source revenue over the last few years. In the year under review, the County collected Kshs 315,437,150 from key revenue streams. This was against a target of Kshs 450,282,421 the shortfall was occasioned by court cases restricting the county from collecting mining cess among other issues.

The key local revenue sources include; Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

The County has always continued to explore new and innovative ways of increasing its local revenue collections.

FINANCIAL PERFORMANCE

I. Budget Performance Against Actual Amounts

a) Revenue

In the year ended 30th June 2022, the County had total projected revenues of KShs **7,155,607,993** consisting of; KShs **450,282,421** from own sources and KShs **6,705,325,572** from other sources, including County Allocation through Exchequer and donor funding for various specific projects in the County Departments of Water, Agriculture, Mwatate Municipality and Health Services.

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

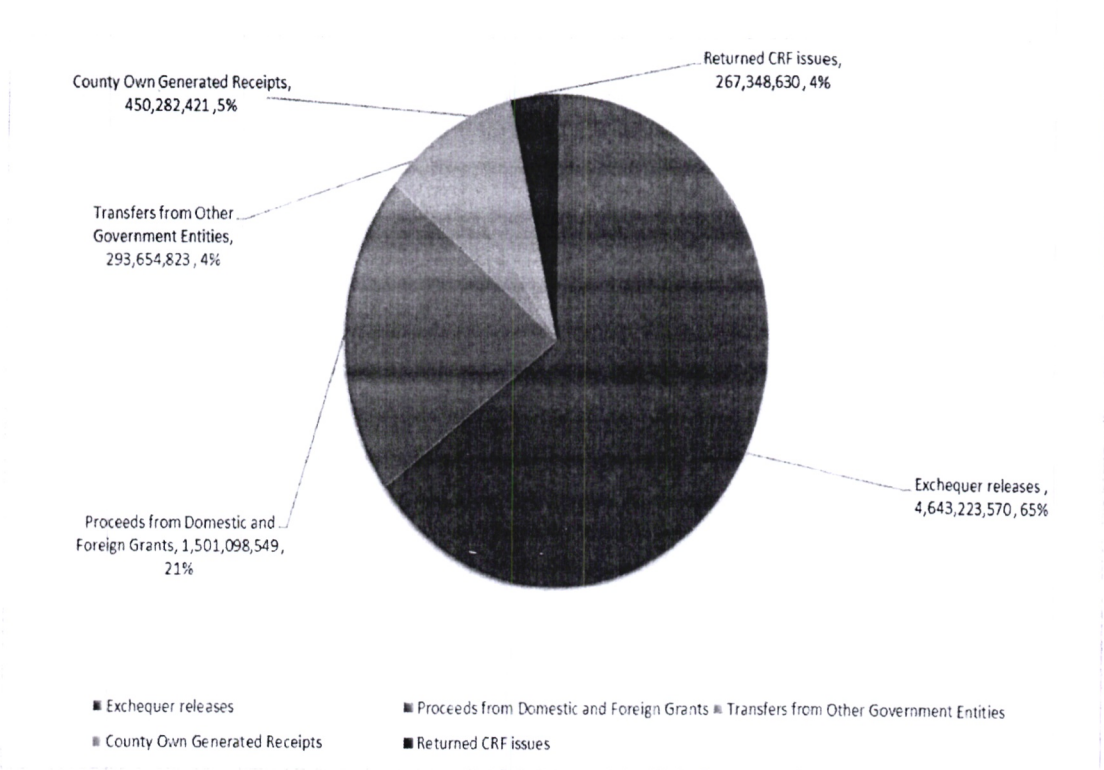


Figure 1: Taita Taveta County revenue sources in FY 2021/2022

CARA revenues continue to form the largest part of our revenue budget, contributing 65 % towards our budget. Our own generated revenues formed 5% of our budget.

Out of the projected revenue, the County was able to transfer from CRF KShs **4,789,527,056** in actual revenues, representing 67% performance.

The table below shows an analysis of revenue performance during the year ended 30th June 2022.

Revenue Classification	Revenue Budget (KShs)	Actual (Kshs)	Realization (%)
Exchequer releases (Transfers from the CRF)	7,155,607,993	4,789,527,056	67%
Proceeds from sale of assets	-	-	0%
Other receipts	-	-	0%
Total	**7,155,607,993**	**4,789,527,056**	**67%**

Table 1: Revenue performance in FY 2021/2022

b) Payments

In the year under review, the County Government of Taita Taveta had projected expenditures of Kshs **7,155,607,993** and was able to utilize a total of Kshs. **4,895,595,058** representing an absorption rate of **68%**. The expenditure comprised of KShs **819,556,761** spent on development activities while KShs **4,076,038,297** was spent on recurrent activities.

c). Cash flows

In the FY 2021/2022, the cash and cash equivalents decreased from KShs **271,016,771** as at 30th June 2021 to KShs **161,093,716** as at 30th June 2022. The decrease in net cash flow as at the end of financial year under review was as a result of low disbursement of some donor funded projects whose works were still ongoing as at the close of the financial year under review. The projects include those in Agriculture, Health, Public Works and Mwatate Municipality, i.e EU Ideas Banana Processing Plant, Agricultural Sector Development Support, Kenya Climate Support Agricultural Programme, Results Based Financing, Kenya Devolution Support Programme, Roads Maintenance Fuel Levy and Mwatate Municipality Urban Support Programme.

II. Accounts receivables

Imprest management is a critical area of focus in Taita Taveta County and we always strive to adhere to the PFM Act, 2012 and its regulations on imprest management. The County Treasury has been putting in control measures to ensure that County staff surrender their imprests on time. Some of these measures include recovery of unsurrendred imprests through payroll, stoppage of salary for defaulters and sensitizing all County staff on effective imprest management through Circulars and Memos.

There was a general positive improvement for imprests as at 30th June, 2022 as compared to the previous financial year 2020/2021 due to stringent measures that were put in place. The total outstanding imprests in the FY 2021/2022 stood at Kshs **2,528,800** as compared to Kshs. **5,926,155** in the previous FY 2020/2021.

III. Pending bills

As at 30th June 2022, the County Government reported pending bills of **Kshs. 1,200,275,143.51** the pending bills were as a result of completion of projects initiated in the previous financial years. The stock of pending bills as at 30th June, 2022 will be prioritized and paid in the subsequent financial year 2022/2023. Additionally, to closely monitor and stem the growth of the pending bills the County Government has embraced full E-Procurement cycle which will facilitate in ensuring that all procurements for goods and services are committed against budgeted provisions before execution of activities.

IV. Fixed assets

The Current County Administration has made significant investments in fixed assets since coming into office in August 2017. Additionally, the County inherited some assets from the defunct County and Municipal councils the same have been incorporated in the County Asset Register which is updated regularly. The County Treasury has also set up an office and deployed staff dedicated to continuously be updating the Asset Register as a key step in ensuring that the County secure and appropriately manage its assets.

In the year under review, an Assets Disposal Committee was formed to identify, inspect and give recommendation for disposal of obsolete, unserviceable, and surplus assets in various County departments. The exercise was completed and the items identified will be boarded and an advert placed for interested persons to bid for their preferred items.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Taita Taveta County achieves its mission.

I thank all staff in the County Government for their continued commitment and dedication through hard work in delivering services to the people of Taita Taveta County.

CPA Dawson Katuu Mzenge

CECM FINANCE AND ECONOMIC PLANNING

COUNTY GOVERNMENT OF TAITA TAVETA

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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 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 5 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", 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 in the County Integrated Development Plan (CIDP) 2018-2022 are to:

1. Increase access to clean, quality, affordable and potable water for all households, schools and health facilities. **(WATER)**
2. Ensure quality education through development of ECDE and Library services, equipping of schools and enhanced bursaries allocation **(EDUCATION)**
3. Provide quality infrastructure including improved roads network, ICT, quality housing, Land management and adoption of alternative sources of energy. **(INFRASTRUCTURE)**
4. Invest in quality, accessible and affordable health care services including provision of prerequisite equipment, drugs and health personnel. **(HEALTH)**
5. Improve Food and Nutrition Security and community resilience through provision of adequate extension services, farm inputs, and water for irrigation and livestock throughout the County. **(FOOD SECURITY)**
6. Empower Youth, women, and vulnerable members of the community through establishment of small scale cooperatives, talents identification and nurturing and improved access to cheap and affordable credit. **(COMMUNITY EMPOWEREMENT)**.

Progress on attainment of Strategic development objectives

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
Health Services	To Provide curative and rehabilitative services at all health service delivery units	Effective and efficient curative and rehabilitative health care services to the county citizens	-Increase in number of facilities offering curative and rehabilitative health care services -% increase of access to specialised diagnostic services -% increase in availability of tracer drugs	Rehabilitated MCRH OPD, Mbale Health Centre male ward and opening of 2 new facilities (Saghasa, Vighombonyi), 10% increase in number clients accessing diagnostic services 60% availability of tracer drugs at all health facilities
	To provide preventive & promotive health interventions across the county	Effective and efficient preventive and promotive health interventions within the county	-Increased No. of eligible HIV clients on ARV's -No. of targeted pregnant women provided with LLITN's -No of weekly reports for disease surveillance -Number of dialogue and action days conducted at community level with CHVs -No. of children 6-11 months	6656 clients were put on ARVs 8000 women provided with LLITNs 98% reporting for notifiable disease 420 dialogue and health action days conducted at community level with CHVs 35768 children supplemented with Vitamin A

			supplemented with Vitamin A	
	To improve the planning, management and coordination of health services in the County	Effective and efficient Coordination of Health services in the County	-Increased number for HR -Increased number of ambulances and utility vehicles -Number of facilities renovated	Recruitment of 355 new HRH Procurement of 3 new ambulances and 2 utility vehicles Facelifting and renovation of MCRH, Taveta Hospital, Wesu SCH and Mwatate SCH
	To improve Reproductive maternal neonatal child health (RMNCH) services	Increased access to RMNCH services	-No. of integrated outreaches conducted -No. of children fully immunized -No of women attending at least 4 ANC visits -No of women delivering at our health facilities	208 integrated outreaches conducted 8239 children fully immunized 5926 women attending 4 ANC visits 7451 women delivered in our health facilities
	To provide effective and efficient Covid-19 intervention across the county	Effective and efficient implementation of Covid-19 interventions within the county	-No of isolation wards in the County -No. of isolation wards equipped -No. of ICU in the County -Number of RRT teams for Covid 19 management -No. of health workers and stakeholders trained on Covid 19	Covid-19 isolation wards set up in MCRH, Taveta, Wesu,Mwatate, Rekeke and Mwangea 6 wards equipped at MCRH, Taveta, Wesu,Mwatate, Rekeke and Mwangea Setting up of 1 ICU Unit in Mwatate SCH 4 RRT teams set up for Covid 19 management 2756 health workers and stakeholders trained on Covid 19

Public Works, Roads, Transport & Infrastructure	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	Length in Kms of roads graveled and maintained	-In FY 2019/2020 we increased memorable and passable roads by 60% with a total of 540.3Kms roads graded and 28.25 Kms graveled. - 5 roads formed and expanded.
			Number of roads equipment revived	1 excavator, 3 graders, 2 rollers, 1 back hoe and 1 tipper were revived and are fully operational
	To develop and maintain street and security lighting infrastructure	Increased public safety and security and business opportunity	% increase in trade % reduction of crime	-All the County streetlights were maintained. -5 streetlights masts erected through the Support of Slum Upgrading Program. -Crime rates reduced in Market centers by 30%.
	Establishment of Fire Service Stations to all Sub Counties	Increased capacity to respond to fire incidences in the County	.No of fire stations and equipment procured/rehabilitated	-Main fire station under construction at Voi Town. -1 Fire Engine refurbished
Water and Sanitation	To increase access to clean, quality and portable water	Increased access to clean water	% of households with access to clean water	60% of households currently have access to clean and potable water
			Proportion of water reservoirs chlorinated	80% of all water reservoirs were chlorinated
	To increase the level sanitation	Improved waste disposal and management	Number of waste management hubs developed/dumpsite rehabilitated	The dumpsite at chakaleri was rehabilitated Taka Taka ni mali initiative was launched.
Youth and Sports	To improve sporting infrastructure	Improved sporting infrastructure	Number of sports facilities constructed/rehabilitated	-Moi stadium in Voi and Wundanyi stadium are under construction -Mwatunge Stadium graded and levelled
Food Security/Agriculture	Improve Food and Nutrition Security and community resilience through provision of adequate extension services, farm	Improved food and nutrition security	No. of farmers trained	11,000 farmers trained through field days, on farm demonstrations, farm visits among other extension approaches

	inputs, water for irrigation and livestock throughout the County.			
			No. of macadamia seedlings procured and distributed	2500 macadamia (Murangá 20) seedlings distributed
			No. of mango seedlings procured and distributed to farmer beneficiaries	2,857 mango seedlings distributed
			No. of avocado seedlings procured and distributed to farmer beneficiaries	5,714 avocado (Hass) seedlings distributed
			No. of water harvesting structures rehabilitated	1 water pan completed under KCSAP project – Ufunguo water pan (Kasighau ward)
				1 irrigation canal rehabilitated (Njoro Kubwa irrigation canal in Taveta)
			No. of water pipes procured and distributed	63 (4 inch) irrigation pipes distributed to vulnerable groups 0
	Enhanced extension services	Livestock technologies disseminated to farmers for improved productivity	No. of field-days held No. of shows held and international shows participation. No. of farmers reached through exhibition and shows and on-farm demonstrations	Livestock extension services enhanced through; One county show held and livestock technologies disseminated to 3000 farmers. 130 exhibitors attended the show. 35 livestock farmers exhibited in Mombasa show for farming technologies dissemination and networking. one officers attended Nairobi Internal trade fair. 14 fielddays held in Mata,mboghoni,Chala, ,Bomani,MahooWerugha,Bura,Wundanyi Mbale ,Mbololo,wusi Kishamba. 1560 farm families trained through farm visits

				8 dairy farmer groups, 4 dairy cooperatives, one bee keeper cooperative strained
	Promotion of bee keeping in the county	Promote bee keeping in the county	No. of bee hives distributed	140 bee hives and equipment's distributed to farmer groups in Mwatate ward,Bura,Mbololo,Kasighau,Wundanyi,Challa,Mahoo,Mata
	Promotion of livestock breeding programmes	Enhanced breeding and multiplication of quality breeding stock	No. of breeding and multiplication centres operationalized	Bachuma Livestock multiplication centre in operation.130 heads of Boran and Sahiwal cattle, 270 Galla breeding goats and 13 Dorper breeding sheep raised.
	Enhance market access and value addition of livestock and livestock products	Increased access to market through development of livestock market infrastructures organized producer organization and value addition.	No. of producer organization trained and put into operation	One cooperative –Tagho dairy Cooperative operationalized into commercial milk bulking and cooling centre in Wundanyi ward. Livestock trade and market information disseminated. 15 ranching companies with share holding of 6000 members linked to local and regional market
	Support enabling environment for livestock investment and production	Strength institutions through review of policies and bills	No. of policies and bills developed	Effective and efficient service delivery through development and review of appropriate livestock policies and bills. Ranching and Grazing policy developed
	Improve Food and Nutrition Security and community resilience through provision of adequate extension services, farm inputs, water for irrigation and livestock	Improved livestock breeds for enhanced food security	No of livestock inseminated and calves born	1800 cattle inseminated using subsidized semen 720 calves of improved breeds born 1 AI Centre operationalized and maintained (Wundanyi)

	throughout the County.			
		To reduce incidences of livestock diseases for increased productivity	No of livestock vaccinated against vaccine-preventable diseases	22, 622 vaccinated against vaccine-preventable diseases 52 passive surveillance visits done
		Promote and safeguard human health by ensuring access to safe meat and meat products	No of animals slaughtered and inspected in County slaughterhouses	5,527 cattle, 13,417 small stock and 32 camels slaughtered and inspected 6 county slaughterhouses maintained
		Improved access to extension services	No of field days/farm visits/inspection visits done	27 leather premises inspected and licensed 132 flayers trained and licensed 1,800 farmers trained on livestock improved practices
Education	Ensure quality education through development of ECDE and Library services, equipping of schools and enhanced bursaries allocation	Increased access to early childhood education, secondary, tertiary and university education	Increase in number of ecde teachers employed and ecde centres offering early childhood education. Number of schools that are benefiting from mobile library services Number of children given bursaries	-Ninety-one (91) teachers recruited and posted in various ecde centers in the county. -Twenty-three schools benefiting from mobile library services. -Four hundred children (secondary, tertiary and university) benefited from county education fund scholarship and bursaries program

It is worthy to note that some objectives previously set in some sectors were not met as the County Government realigned its priorities by channeling most funds towards the fight against the spread of COVID-19. This led to preparation of a supplementary budget in the Month of April, 2020 that reduced allocations from various budget line in order to get adequate funds for purchase of Personal Protective Equipment, purchase of beds and construction of Isolation Ward. Going forward the County Government will continue looking for strategic partners and revamping its local revenue collection to facilitate in progressive implementation of 2018-2023 CIDP.

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The County Executive of Taita Taveta exits to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five (5) pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

a. Sustainability strategy and profile

The County Executive of Taita Taveta has continued to structure its programs towards development projects and activities that depicts high sense of value for money and goes a long way in alleviating the residents suffering and improving their ease of doing business. In the year under review the County Executive commissioned a number of water projects, opened up access roads to remote villages and continued with the construction of social halls in various wards as a strategy for improving decentralization of services through public participation forums at the grassroots.

The County Executive has also been in the forefront in engaging donors, potential investors and other strategic partners through Memorandum of Understandings and Agreements on various programs geared towards improving the living standards of the County Residents. Some notable donors include USAID, NDMA, Kenya Red Cross, World Bank and European Union.

To improve on the ease of doing business and security of our markets and residential areas, the County Government continued to maintain its several street lights, drainage and sewerage systems across the County. The County Government has embarked on market infrastructure development within the financial year, with the construction and rehabilitation of markets within the county i.e Mwatate market, Wundanyi market and Kese market.

b. Environmental performance

To promote sustainable land use and environmental conservation the County Government undertook various capacity building and provision of materials geared towards environmental protection and sustainable land use.

Some of these activities include, but not limited to promotion of on farm water harvesting structures such as terraces, running tree planting campaigns during rainy seasons, distribution of organic manure, excavation of water pans and desisting of canals in Taveta Sub County. This has greatly contributed in creation of a conducive environment to its residents and increased agricultural

productivity through irrigation and control of flood waters. As a strategy in protecting our environment and riparian lands the County Government has developed Taita Taveta Sand Harvesting Act, 2020 to guide in the exploitation of sand as a resource in the construction sector.

c. Employee welfare

The County Government revamped its efforts in improving the welfare of its employees as a key ingredient to employee motivation and satisfactory work performance. Some of these activities includes the provision of Comprehensive Medical Cover to all its cadre of staff.

The County also recruited additional staff through a competitive process by the County Public Service Board for the understaffed departments of Health Services, Education and Libraries, Revenue Directorate and Public Service and Administration. Through the process casual staff were replaced with long term contracts hence a boost on staff job security.

The County always strive to adhere to the Employment Act, 2007, Salaries and Remuneration Commission circulars and Human Resource manuals in the engagement and management of staff. Also the County continued to undertake staff appraisals and is usually a key tool before any promotion is undertaken.

d. Market place practices-

To entrench the spirit of competition in its activities, the County Government during the year under review embraced E-Procurement when sourcing of goods and services. The system enhances openness and transparency as tenders were advertised on the local dailies and also posted on the IFMIS portal hosted at The National Treasury. The same were opened, evaluated, awarded, inspected and received through the system hence sealing loopholes of any collusion that could have occurred.

The County Treasury through its Procurement Directorate trained all the suppliers, contracts and cyber operators' through-out the County to build their capacity on online bidding and submission of tenders. Also the County strived to settle its pending bills as evidenced by creation of a budget line in Finance Department to offset the long outstanding debts.

As a strategy in promoting the growth of its markets, efforts were made to ensure that hawkers were directed to the available slots in the urban markets and all advertisements were registered and licensed by the County Government before undertaking their activities.

Furthermore, the County Government through the Department of Health Services inspected all hotels, eateries and other food outlets in order to safeguard the wellbeing and interests of its residents. This exercise was boosted by recruitment and deployment of additional Public Health officers to various sub-counties.

e. Community Engagements-

The County Government through its various Departments and in collaboration with other stakeholders has been engaging in various community initiatives that have helped improved people's living standards. Several public participation exercises were conducted to collect views and contributions from the County residents on issues such proposed projects, progress reports, budgets, etc having a bearing on service delivery.

During the year under review several specialized medical camps, such as cancer screening, orthopaedic medical camps, were held in various parts of the County. This included a blood donation drive in partnership with Kenya Red Cross Society and The Kenya National Blood Transfusion Service (KNBTS that was aimed at boosting the capacity of the County and the region in meeting blood demands in case of an emergency.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 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, 2022. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the 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, 2022, 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.

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 Executive's financial statements were approved and signed by the CEC member for finance on 25/01/ 2023.

.....

COUNTY EXECUTIVE COMMITTEE MEMBER

FINANCE AND ECONOMIC PLANNING

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TAITA TAVETA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

C. Report on Effectiveness of Internal Controls, Risk Management and Governance, which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Taita Taveta set out on pages 1 to 44, which comprise the statement of assets and

liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Taita Taveta as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variances Between Transfers from County Executive and County Assembly

The statement of receipts and payments reflects transfers to other Government entities of Kshs.403,816,567 which include a transfer to the County Assembly of Kshs.4,000,000, as disclosed in Note 7 to the financial statements and under related party transactions. However, records maintained by the County Assembly show receipts of Kshs.739,183,677 resulting in an explained and unreconciled variance of Kshs.735,183,67.

In the circumstances, the accuracy and completeness of the transfers to County Assembly of Kshs.4,000,000 could not be confirmed.

2. Unverified County Owned Generated Receipts

The statement of receipts and payments reflects transfers from the County Revenue Fund of Kshs.4,789,527,056 which includes County own generated revenue of Kshs.315,437,150 which were not supported with collection control sheets. The receipts also could not be traced into the cashbook however, the entries in the cashbook were based on revenue analysis by fee type (billings) instead of the actual receipts collected and recorded in the collection control sheets.

In addition, it was not possible to confirm that all receipt books in use were from the authorized vendor since some receipt books recorded in the counter receipt register were not supported with a local purchase order or contract agreement with the authorized vendor.

Further, it was observed that cashbooks from the four Sub-Counties were not completed with the respective receipts and collection control sheet details. Also, neither the evidence confirming the receipts transfers to the County Revenue Fund nor the monthly bank reconciliation statements were provided for audit review.

In the circumstances, the accuracy and completeness of the County own generated receipts totalling Kshs.315,437,150 could not be confirmed.

3. Unconfirmed Payments to Project Accounts

The approved budget for the financial year 2021/22 reflects a budget allocation in respect to World Bank projects totalling Kshs.1,453,802,244. Review of the IFMIS payment details revealed transfers totalling Kshs.136,487,334 charged under research, studies, project preparation, designs and supervision during the year under review in respect to Kenya Climate Smart Agriculture Project (KCSAP) Kshs.83,347,427, Agriculture Sector Development Support Project (ASDSP) Kshs.19,559,107 and EU Instrument for Devolution Advice and Support (IDEAS) Kshs.136,487,334. However, the amounts could not be traced to the respective project account statements.

In the circumstances, the accuracy, validity and regularity of the payment of Kshs.136,487,334 could not be confirmed.

4. Irregularities in Non-Current Assets

The financial statements under Annex 6, reflects non-current assets balance of Kshs.5,076.283,504 which include land and transport equipment balances of Kshs.2,242,408,724 and Kshs.217,240,270 respectively.

However, the following anomalies were noted;

4.1 Grabbed Land

Review of the land's registry records revealed two parcels of land with original title measuring 17.500 and 6.439 hectares were sub-divided and new title deeds issued however, no evidence was provided to confirm authorization of the sub-division, registration section and approximated areas.

4.2 Encroached Land

Included in the land register is a parcel of land measuring approximately 20.23 ha reserved for showground, under Voi Municipality Block 1. Review of public records revealed registration of caution on the land on 27 June, 2022 by the individual who claims ownership.

4.3 Missing Public Records

4.3.1 Chawia Wusi Kaya

The land register and public records under Chawia Wusi Kaya registered section of lands indicated that eighteen (18) parcels of land were registered under County Council from L.R No/Certificate No.2502 to 2519. However, there was no trace of ownership records of two parcels, Nos.2506 and 2507, falling within the range of parcel Nos.2502 to 2519, in the land register and public records.

4.3.2 Unexplained Motor Vehicles Registration Numbers

Information obtained from the transport department indicated that registration of County Government vehicles follows a sequential pattern. However, no explanations were provided for the missing seven (7) registration numbers in the fixed assets register in support of transport equipment.

In the circumstances, the ownership, existence and exact acreage of the parcels of land and the ownership of the seven motor vehicles could not be confirmed.

5. Voided Transactions

The IFMIS report indicates that payments totaling to Kshs.1,070,595,724 for nine hundred and thirteen (913) transactions were voided. However, supporting documents such as the voided payment vouchers, request to void payments, the National Treasury approval and Exchequer requisitions from the Controller of Budget (COB) were not provided. Further, the voided payments have not been disclosed as pending accounts payable. The utilization of funds meant for the voided transactions was also not confirmed.

In the circumstances, these voided transactions may have been irregularly processed to pay transactions not approved by the Controller of Budget.

6. Unsupported Supplementary Budgets and Unexplained Variance

The statement of comparison of budget and actual amounts reflects adjustments of Kshs.226,903,846 which had the following observations:

i. The supplementary estimates lacked information regarding actual expenditure and commitments against the planned activities as at the date of request for supplementary allocations and footnotes explaining the reasons for the variations and the impact or implications for the affected programmes. This is contrary to Regulation 39(6) and (7) of the Public Finance Management (County Governments) Regulations, 2015 which provide that, 'the request for supplementary budget shall be presented in a format that facilitates comparison with the original budget and shall contain all the information necessary to enable a decision on the application to be reached'.

ii. Further, the supplementary budgets were not supported with memorandum from the Accounting Officers to the County Treasury providing explanation for the additional funding requests, contrary to Regulation 39(7) of the Public Finance Management (County Governments) Regulations, 2015, that provides that 'the County Government entity requesting additional funds through a supplementary budget process shall submit a memorandum to the County Treasury, on a date determined by County Treasury'.

iii. In addition, whereas the recurrent supplementary budget showed an approved budget of Kshs.222,249,229, the statement of comparison of budget and actual amounts

reflects a recurrent budget adjustment of Kshs.218,249,228, resulting in an unexplained and unreconciled variance of Kshs.4,000,000.

In the circumstances, the accuracy of the statement of comparison of budget and actual amounts and validity of the adjustments of Kshs.226,903,846 could not be confirmed.

7. Long Outstanding and Inaccurate Pending Bills Balances

The financial statements under Annex 2,3 and 4 reflect total pending bills of Kshs.1,447,913,871, comprising of accounts payable, staff payables and other pending payables of Kshs.1,200,275,144, Kshs.208,952,556 and Kshs.38,686,171 respectively. Review of the pending bills schedules revealed that, pending accounts payable of Kshs.514,301,659 and other pending payables of Kshs.15,217,661, all totalling to Kshs.529,519,320 have been outstanding from 2019/2020 and earlier years with some dating as far back as 2014/2015.

Further, total pending staff payables of Kshs.208,952,556 and other pending payables of Kshs.38,686,171 are both indicated as additions during the year with Kshs.Nil balances brought forward from the financial year 2020/2021 and earlier years. However, the respective pending bills schedule provided reflect balances of Kshs.3,219,974 and Kshs.30,600,181 respectively relating to financial year 2020/2021 and earlier years. No explanations were provided for the Kshs.Nil balances brought forward reflected in the financial statements and the resultant variances.

In the circumstances, the validity, accuracy and completeness of the total pending bills of Kshs.1,447,913,871 could not be confirmed.

8. Irregularities in Receipts

8.1 Under-Collection Revenue - Mining Cess

The statement of receipts and payments reflects transfers from the County Revenue Fund of Kshs.4,789,527,056 which includes County own generated revenue of Kshs.315,437,150. The County own generated revenue includes mining cess revenue of Kshs.18,192,450.

Review of invoices issued to an iron ore mining company revealed total invoiced amount of Kshs.47,612,940 at the rate of Kshs.500 per ton of ore transported as per the County Finance Act, 2020, First Schedule, Section 12.1 on mining of common minerals. It was however, noted that only Kshs.11,400,000, (or 24%) of the invoiced amount was paid by the Company as cess, resulting to an uncollected balance of Kshs.36,212,940 during the period under audit.

In addition, as per the budget the County had projected to collect Kshs.34,031,250 from iron ore and other minerals during the year however, only Kshs.18,192,450 was collected resulting to under-collection by Kshs.15,838,800.

In the circumstances, the reliability of the projected iron ore and other minerals revenue budget and its value for money for the revenue collected of Kshs.18,192,450 could not be confirmed.

8.2 Irregularities in Local Authority Information Operation and Management System (LAIFOMS)

The County Own Generated Revenue of Kshs.315,437,150 includes revenue totalling to Kshs.100,467,733 by Voi and Wundanyi Sub-Counties. However, review of Local Authority Information Operation and Management System (LAIFOMS) revenue reports revealed the following anomalies:

i. The fees and charges coded in the system were not consistent with those approved by the County Finance Act, 2020.

ii. There was no auto reconciliation of customer ledger on billing and payment.

iii. The System imposed no penalties.

iv. There was no control in the system to prevent multiple registration of a customer.

v. No single receipt generation for multiple billings for a single customer.

vi. The coding and classification of revenue streams was not as per the Standard Chart of Account.

In the circumstances, the completeness and accuracy of own source revenue collected by the two Sub-Counties could not be confirmed.

8.3 Invalid Valuation Rolls

The County own generated revenue of Kshs.315,437,150 include revenue from land/poll rates, property rent and, physical planning and development of Kshs.9,880,648, Kshs.5,011,121 and plot rent of Kshs.5,602,126, totalling to Kshs.20,493,895.

However, the County was using Voi Municipality and Taveta Sub-County valuation rolls of 2006 while Mwatate Sub-County, Wundanyi Sub-County and Maungu towns were using the valuation roll from defunct County Council, which was reviewed in 2009 and came into force in 2012. This is contrary to Part II of Chapter 266 of Valuation for Rating, 2012, Section 3 that requires the valuation roll to be reviewed at least once in every ten (10) years or such longer period as the Minister may approve. No evidence was provided to show any review or the Ministerial approval of a longer period and the County Government was therefore using outdated valuation rolls despite appreciation in property value, subdivisions or change in ownership.

In the circumstances, the actual current values of land/poll rates, property rent and, physical planning and development revenue 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 Taita-Taveta

Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined for the reflects final receipts budget and actual amounts on comparable basis totalling Kshs.7,155,607,993 and Kshs.4,789,527,056 respectively, resulting in a shortfall of revenue totalling Kshs.2,366,080,937 (or 33%) of the budget. Similarly, the County Executive spent Kshs.4,895,595,058 against an approved budget of Kshs.7,115,607,993, resulting in an under-expenditure of Kshs.2,260,012,935 (or 32%) of the budget.

The under-funding and under-expenditure constrained delivery of services to the public.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the County Human Resource Management Policy

a. Unplanned Staff Recruitments

Review of recruitment files revealed that request for the hiring of new staff was done without prior planning and approval as required by the County Human Resource Management Policy and Manual Section B.2(2) which provides that on the basis of these Human Resource plans, County Departments shall be required to develop annual recruitment plans backed by evidence of budgetary allocation which will be forwarded to the County Public Service Board at the beginning of each financial year to enable it plan to fill the vacancies.

Further, during the year under review, an allocation of Kshs.182,400,000 was made for the payment of salary of two hundred and forty (240) new staff recruits as per the County's supplementary estimates II. It was however noted that instead, five hundred and forty-six (546) new staff were recruited into the service during the year under review, resulting into an increase in the annual wage bill to Kshs.250,696,498 which was more than the allocated amount.

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

b. Irregular Staff Acting Positions

During the year under review the positions of County Chief Officer - Finance and Economic Planning (Job Group 'S') and County Chief Officer, Public Works, Housing, Roads, Transport and Infrastructure (Job Group 'S') were vacant and two directors performed the roles in acting capacities with effect from 25 November, 2020 and 24 February, 2022 respectively. However, the essential documents for acting appointment which include, draft indent for advertisement of the vacant post and a seniority list of officers including an account of their performance were not forwarded to the County Public Service Board as required before the appointment contrary to Section C.14 (4) of the Taita Taveta County Human Resource Management Policy and Manual states that all recommendations for acting appointments in Job Group 'P' and above shall be accompanied by a draft indent for advertisement of the vacancy and shall be forwarded to the County Public Service Board.

It was also noted that the Acting County Chief Officer Finance and Economic Planning has been acting in this post for a period exceeding the permitted six (6) months contrary to Chapter 4.3.1 of the County Government of Taita Taveta Recruitment and Selection Policy, 2020 which provides that an officer may, be appointed in an acting capacity, for a period of at least thirty days but not exceeding a period of six (6) months.

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

2. Invalid Performance Bonds

The approved budget reflects county contribution of Kshs.29,624,929 towards World Bank projects. Review of project files for three selected projects for construction of banana processing plant, banana collection centers and construction of Kwawanyika with contract amounts of Kshs.39,740,573, Kshs.11,304,920 and Kshs.65,883,958 respectively, revealed that the performance securities in place had expired on 21 April, 2022 despite the fact that the projects were still ongoing.

In the circumstances, the projects were unsecured for the risk of non-performance and the Management was in breach of the law.

3. Breach of Conditional Grants Agreement

The approved budget reflects a budget allocation in respect to County contributions towards World Bank projects totalling Kshs.1,453,802,244. Review of the agreements

and the County contributions summary revealed that the County had not contributed Kshs.90,303,365 for four projects sampled as at the time of audit and as per the signed agreements. The noncompliance may result to inadequate funding and stalling of projects. No explanation was provided for the failure to contribute the funds.

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

4. Irregular Ex-Gratia Payment

Note 5 to the financial statements reflects Kshs.930,127,691 in respect to use of goods and services. The amount includes other operating expenses of Kshs.33,235,402. Included in the expenditure was a payment of Kshs.1,500,000 to a hospital on 20 August, 2021 vide payment voucher number 19 for medical bill of a member of Taita Taveta County Assembly. However, the authority to pay and the budget line the payment was charged to was not provided for audit verification. Further, it was not explained why the bill was met by the County Executive of Taita Taveta yet the beneficiary was not an employee of the Executive.

In the circumstances, the validity and regularity of the payment of Kshs.1,500,000 could not be confirmed and Management was in breach of the law.

5. Kenya Climate Smart Agriculture Project GoK Counterpart Funds

The financing agreements for Kenya Climate Smart Agriculture Project (KCSAP) dated 07 April, 2017 required that the participating Counties factor in co-financing in the recurrent expenditure budget and 20% County contribution to County investments (sub-projects). However, it was noted that the County Project Coordination Unit (CPCU) has so far only received funds totalling Kshs.15,645,234 out of the expected Kshs.106,067,561 resulting to a shortfall of Kshs.90,422,327 which has slowed down projects' implementation, inconsequently, undermining the development objective of increasing agricultural productivity and building resilience to climate change risks in the targeted smallholder farming and pastoral communities of the County.

In the circumstances, the public may have failed to get value for money.

6. Undetermined Legal Costs

The statement of receipts and payments reflects use of goods and services of Kshs.955,324,534. Included in the expenditure is other operating expenses of Kshs.33,235,402 as disclosed in Note 5 to the financial statements. Included in the other operating expenses is legal fees of Kshs.24,048,678 paid during the year under review and a balance of Kshs.48,255,643 included under pending bills balance as at 30 June, 2022. However, the amount charged as legal costs were not calculated as per Advocate Remuneration Order 2014. The County Government did not also support or explain how the rates charged were arrived at.

In the circumstances, the value for money, validity and regularity of the payment of Kshs.24,048,678 and balance of Kshs.48,255,643 could not be confirmed.

7. Breach of Fiscal Policy

Note 4 to the financial statements reflects an expenditure of Kshs.2,827,889,487 on compensation of employees, representing approximately 59% of the County Government's total revenue of Kshs.4,789,527,056 as reported in the statement of receipts and payments, contrary to Regulation 25(1) (b)Public Finance Management (County Governments) Regulations, 2015 which provides that in addition to the fiscal responsibility principles set out in Section 107 of the Act, the limit set under paragraph (a) above, shall not exceed thirty-five (35) percent of the county government's total revenue.

Management was in breach of the law.

8. Non-Compliance with and Effectiveness of Citizen Participation in County Government Planning and Budgeting

Review of the budget making process for County Executive of Taita Taveta for the period revealed that the Executive was not in compliance with Articles 10(2)(d), 35, 232(1)(d) and 232(2) of the Constitution of Kenya, 2010 for failure to follow the guidelines in effective public participation as highlighted by the Public Service Commission. In developing the budget in use during the year, the Executive failed to;

i. Develop a criteria in identifying the stakeholders that will participate in the budget process.
ii. Identify stakeholders to be involved and contribute to the budget process.
iii. Identify a method to communicate to the stakeholders of the budget process.
iv. Determine a public participation approach that will be most effective.
v. Provide a feedback to stakeholders of their inputs in policy decisions.

In the circumstances, the County Executive was in breach of law.

9. Failure to Implement the Recommendations of Oversight Bodies

During the financial, the County Executive did not provide memorandums submitted to the County Assembly and Senate for recommendations made by the County Assembly and Senate on the report of Auditor-General for the financial statements of financial years 2017/2018 and 2018 /2019.

In the circumstances, it was not possible to confirm that the County Executive adhered to the recommendations made by the oversight bodies.

10. Non-compliance with Affirmative Action on Gender, Ethnicity and Regional Distribution

Review of the County Executive staff list revealed that as at 30 June, 2022 out of the 3,298 staff employed by the County, 2,176 were from one ethnic community (Code 19-Taita) which was more than one third of the staff. This is contrary to Section 65(1) of the County Government Act, 2012 which require that at least thirty percent (30%) of the vacant post at entry level are filled by candidates who are not from the dominant ethnic community in the County. Further, analysis of the IPPD payroll during the year under review revealed that out of 363 newly recruited staff, 230 (63.4%) were from the same ethnic community.

Management was therefore in breach of the law.

11. Stalled Projects

Review of the project's implementation status report as at 30 June, 2022, submitted for audit verification in July, 2022 from the Health Department, observed that the report had indicated that four (4) projects at contract amounts totalling Kshs.23,495,735 with certified amount of Ksshs.14,116,048 had stalled however, the Management did not give reasons.

In the circumstance, the value for money for the contracted projects totalling Kshs.23,495,735 could not be achieved.

12. Inconsistencies of Projects Implementation Status Report

As previously reported, in the financial year ended 30 June, 2021, the County Executive had implemented three hundred and three (303) projects as at 30 June, 2021 across eight departments at a cost of Kshs.738,017,031, out of which Kshs.291,024,171 was paid as at the end of the year 2021. As at 30 June, 2022, only six departments had provided the project status report for one hundred and sixty-seven (167) projects awarded at a contract sum of Kshs.868,044786 with certified works of Kshs.446,097,296, out of which Kshs.269,760,319 was paid. However, the following anomalies were observed:

i. No explanation was provided for the inconsistencies with regards to the number of projects and the contract sums for the projects in each department. The amounts paid differed between the previous year as compared to the current year.

ii. Also, as reported previously, the project files provided for audit review did not contain details of the projects budget, contract amounts, progress reports of work certified, payments made and status of the projects as per the inspections done and site meeting minutes as required under Section 152 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the value for money, validity and regularity of the disclosed projects expenditure of Kshs.269,760,319 could not be confirmed.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Establish and Operationalize an Audit Committee

During the financial year ended 30 June, 2022, the County Government of Taita Taveta operated without an Audit Committee as required of Regulation 167 of the Public Finance Management (County Governments) Regulations, 2015 that provides that subject to Paragraph (2) of this Regulation, each County Government entity shall establish an audit committee. Further, records provided for audit did not indicate any evidence of planning for the Committee.

In the circumstances, the internal controls system was weak and therefore susceptible to risks of loss of resources.

2. Incomplete Non – Current Asset Register

The summary of non-current asset register in Annex 6 to the financial statements reflects assets balance of Kshs.5,076,283,504 as at 30 June, 2022 (2021 - Kshs.4,727,762,695) However, the asset register provided for audit review in support of the balance was noted to be missing significant Information summarized as follows:

Asset Category	Financial Statements Amount (Kshs)	Significant Details Missing
Land	2,242,408,724	i) Ownership Status (Freehold/Leasehold). ii) Date of Acquisition and Acquisition Amount/Valuation. iii) Disputed/Undisputed and any Encumbrances on the land. iv) Purpose/Use of Land. v) Disposal Date and Disposal Value for any land disposed.
Buildings and Structures	629,439,687	Category (Building or Investment Property) Building No.

Asset Category	Financial Statements Amount (Kshs)	Significant Details Missing
		Year of acquisition and cost of construction/valuation. Title Deed No./ LR No. Ownership status. Type of building - permanent/temporary. Location/Street where the building is located.
Transport Equipment	217,240,270	• Financed by/source of funds in purchasing the asset • Number plate of the vehicles • Make and Model of the vehicles • Log book No. and registered owner of the vehicle • Year of Manufacture • Date of purchase, date of delivery and acquisition cost • Engine Number • Original and current location of the vehicle • Date of disposal and disposal value (if any) • Asset condition
Office Equipment Furniture and Fittings	71,954,922	• Tag number for the office equipment, Furniture and fittings. • Date of purchase, date of delivery/installation and Acquisition cost. • Original and current location of the office equipment, Furniture and Fittings. • Date of disposal and disposal value (if any).
ICT Equipment	22,041,806	• Serial Number of the ICT equipment • Make & Model of the ICT equipment. • Registered owner of the ICT equipment. • Dates of purchase and delivery and acquisition cost. • Original and current location of the ICT equipment. • Date of disposal and disposal value (if any).
Infrastructure - Roads	1,097,031,103	• Road ID • Date of commissioning of the road • Length (Kms) of the road • Type of Road • Land Registry ID • Amenities Available on the road • Useful life (years) of the road • Annual depreciation • Accumulated depreciation

In the circumstances, it was not possible to determine the accuracy and completeness of the status of the assets held by the County Government and therefore exists risk of loss of Government assets.

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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Conclude on the appropriateness of 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 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 April, 2023

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022.

	Notes	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	4,789,527,056	5,098,897,926
Proceeds from sale of assets	2	-	-
Other receipts	3	-	-
Total receipts		**4,789,527,056**	**5,098,897,926**
Payments			
Compensation of employees	4	2,829,708,887	2,388,287,824
Use of goods and services	5	930,127,691	920,193,210
Subsidies	6	-	-
Transfers to other government entities	7	403,816,567	496,566,505
Other grants and transfers	8	20,874,185	106,790,344
Social security benefits	9	116,108,882	45,348,228
Acquisition of assets	10	354,350,293	922,866,686
Finance costs, including loan interest	11	220,765	206,311
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	240,387,788	166,473,734
Total payments		**4,895,595,058**	**5,046,732,842**
Surplus/deficit		**(106,068,002)**	**52,165,084**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 25/01/ 2023 and signed by:

.....

Chief Officer
Name: CPA Joyce Kambe Mwachia
ICPAK Member Number: 12587

.....

Head of Accounting Services
Name: CPA Samuel Kumola
ICPAK Member Number: 15745

7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

	Notes	FY 2021-2022 KShs	FY 2020-2021 KShs
Financial assets			
Cash and cash equivalents			
Bank balances	**14A**	160,934,265	270,853,627
Cash balances	**14B**	159,451	163,144
Total cash and cash equivalent		**161,093,716**	**271,016,771**
Outstanding imprests and advances	**15**	2,528,800	5,926,155
Total financial assets		**163,622,516**	**276,942,926**
Financial liabilities			
Deposits and retentions	**16**	24,304,732	31,557,140
Net financial assets		**139,317,784**	**245,385,786**
Represented by			
Fund balance b/fwd.	17	245,385,786	278,949,975
Prior year adjustments	18	-	(85,729,273)
Surplus/deficit for the year		(106,068,002)	52,165,084
Net financial position		**139,317,784**	**245,385,786**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 25/01/2023 and signed by:

.....

Chief Officer
Name: CPA Joyce Kambe Mwachia
ICPAK Member Number: 12587

.....

Head of Accounting Services
Name: CPA Samuel Kumola
ICPAK Member Number: 15745

8. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022.

	Notes	FY 2021-2022 KSHS	FY 2020-2021 KSHS
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	4,789,527,056	5,098,897,926
Other receipts	3	-	-
Payments for operating expenses			
Compensation of employees	4	(2,829,708,887)	(2,388,287,824)
Use of goods and services	5	(930,127,691)	(920,193,210)
Subsidies	6	-	-
Transfers to other government units	7	(403,816,567)	(496,566,505)
Other grants and transfers	8	(20,874,185)	(106,790,344)
Social security benefits	9	(116,108,882)	(45,348,228)
Finance costs, including loan interest	11	(220,765)	(206,311)
Other payments	13	(240,387,788)	(166,473,734)
Adjusted for:			
Other adjustments Prior year adjustments	18	-	(85,729,273)
Decrease/(increase) in outstanding imprests & advances	19	3,397,355	870,545
Increase/(decrease) in deposits and retentions	20	(7,252,408)	(3,594,285)
Net cash flow from operating activities		**244,427,238**	**886,578,757**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	
Acquisition of assets	10	(354,350,293)	(922,866,686)
Net cash flows from investing activities		**(354,350,293)**	**(922,866,686)**
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**(109,923,055)**	**(36,287,929)**
Cash and cash equivalents at beginning of the year	14	**271,016,772**	**307,304,701**
Cash and cash equivalents at end of the year		**161,093,716**	**271,016,772**
As per statement of assets		**161,093,716**	**271,016,771**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 25/01/.2023 and signed by:

.....

Chief Officer
Name: CPA Joyce Kambe Mwachia
ICPAK Member Number: 12587

.....

Head of Accounting Services
Name: CPA Samuel Kumola
ICPAK Member Number: 15745

9. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS

Receipt/Expense Item		Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget utilization difference Kshs e=c-d	% of Utilization Kshs f=d/c %
RECEIPTS							
Exchequer releases (Transfers from the CRF)	1	7,382,511,839	(226,903,846)	7,155,607,993	4,789,527,056	2,366,080,937	67%
Proceeds from sale of assets	2	-	-	-	-		0%
Other receipts	3	-	-	-	-	-	0%
TOTAL		**7,382,511,839**	**(226,903,846)**	**7,155,607,993**	**4,789,527,056**	**2,366,080,937**	**67%**
PAYMENTS					-		
Compensation of Employees	4	2,629,580,786	295,534,651	2,925,115,437	2,829,708,887	95,406,550	97%
Use of goods and services	5	1,153,432,116	38,929,502	1,192,361,618	930,127,691	262,233,927	78%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	655,296,305	3,735,252	659,031,557	403,816,567	255,214,990	61%
Other grants and transfers	8	644,365,997	32,897,566	677,263,563	20,874,185	656,389,378	3%
Social Security Benefits	9	147,000,000	(30,000,000)	117,000,000	116,108,882	891,118	99%
Acquisition of Assets	10	1,637,559,305	(577,155,777)	1,060,403,528	354,350,293	706,053,235	33%
Finance Costs, including Loan Interest	11	440,000	-	440,000	220,765	219,235	50%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	514,837,330	9,154,960	523,992,290	240,387,788	283,604,502	46%
TOTAL		**7,382,511,839**	**(226,903,846)**	**7,155,607,993**	**4,895,595,058**	**2,260,012,935**	**68%**
SURPLUS/(DEFICIT)		-	-	-	**(106,068,002)**	**106,068,002**	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 25/10/ 2023 and signed by:

.....

Chief Officer
Name: CPA Joyce Kambe Mwachia
ICPAK Member Number: 12587

.....

Head of Accounting Services
Name: CPA Samuel Kumola
ICPAK Member Number: 15745

10. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item		Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c	Actual on Comparable Basis Kshs d	Budget utilization difference Kshs e	% of Utilization Kshs f
RECEIPTS							
Exchequer releases (Transfers from the CRF)	1	4,444,656,167	218,249,228	4,662,905,395	3,949,631,899	713,273,496	85%
Proceeds from sale of assets	2	-	-	-	-	-	0%
Other receipts	3	-	-	-	-	-	0%
TOTAL		**4,444,656,167**	**218,249,228**	**4,662,905,395**	**3,949,631,899**	**713,273,496**	**85%**
PAYMENTS					-		
Compensation of Employees	4	2,629,580,786	295,534,651	2,925,115,437	2,829,708,887	95,406,550	97%
Use of goods and services	5	1,037,732,116	69,229,502	1,106,961,618	889,104,209	217,857,409	80%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	5,296,305	3,735,252	9,031,557	7,125,281	1,906,276	79%
Other grants and transfers	8	226,551,865	(49,012,500)	177,539,365	11,955,176	165,584,189	7%
Social Security Benefits	9	147,000,000	(30,000,000)	117,000,000	116,108,882	891,118	99%
Acquisition of Assets	10	77,802,345	(40,837,677)	36,964,668	35,688,418	1,276,250	97%
Finance Costs, including Loan Interest	11	300,000	-	300,000	190,545	109,455	64%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	320,392,750	(30,400,000)	289,992,750	186,156,899	103,835,851	64%
TOTAL		**4,444,656,167**	**218,249,228**	**4,662,905,395**	**4,076,038,297**	**586,867,098**	**87%**
SURPLUS/(DEFICIT)		-	-	-	**(126,406,398)**	**126,406,398**	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 25/10/ 2023 and signed by:

.....

Chief Officer
Name: CPA Joyce Kambe Mwachia
ICPAK Member Number: 12587

.....

Head of Accounting Services
Name: CPA Samuel Kumola
ICPAK Member Number: 15745

11. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS							
Exchequer releases (Transfers from the CRF)	1	2,937,855,672	(445,153,074)	2,492,702,598	839,895,157	1,652,807,441	34%
Proceeds from sale of assets	2	-	-	-	-	-	0%
Other receipts	3	-	-	-	-	-	0%
TOTAL		**2,937,855,672**	**(445,153,074)**	**2,492,702,598**	**839,895,157**	**1,652,807,441**	**34%**
PAYMENTS					-		
Compensation of Employees	4	-	-	-	-	-	0%
Use of goods and services	5	115,700,000	(30,300,000)	85,400,000	41,023,482	44,376,518	48%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	650,000,000	-	650,000,000	396,691,286	253,308,714	61%
Other grants and transfers	8	417,814,132	81,910,066	499,724,198	8,919,008	490,805,190	2%
Social Security Benefits	9	-	-	-	-	-	0%
Acquisition of Assets	10	1,559,756,960	(536,318,100)	1,023,438,860	318,661,875	704,776,985	31%
Finance Costs, including Loan Interest	11	140,000	-	140,000	30,220	109,780	22%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	194,444,580	39,554,960	233,999,540	54,230,890	179,768,650	23%
TOTAL		**2,937,855,672**	**(445,153,074)**	**2,492,702,598**	**819,556,761**	**1,673,145,837**	**33%**
SURPLUS/(DEFICIT)		-	-	-	**20,338,396**	**(20,338,396)**	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 25/01/ 2023 and signed by:

.....

Chief Officer
Name: CPA Joyce Kambe Mwachia
ICPAK Member Number: 12587

.....

Head of Accounting Services
Name: CPA Samuel Kumola
ICPAK Member Number: 15745

12. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101003260		**Administration Planning and Support Services**	**84,968,590**	**(4,100,001)**	**80,868,589**	**24,268,357**	**56,600,233**
	101013260	Administration Planning and Support Services	84,968,590	(4,100,001)	80,868,589	24,268,357	56,600,233
102003260		**Development programme**	**374,943,825**		**374,943,825**	**291,080,735**	**83,863,090**
	102013260	Development programme	374,943,825		374,943,825	291,080,735	83,863,090
104003260		**Agricultural Development Programme**	**515,608,014**	**0**	**515,608,014**	**442,978,724**	**72,629,290**
	104013260	Agricultural Development Programme	515,608,014	0	515,608,014	442,978,724	72,629,290
105003260		**Livestock and Fisheries Development**	**26,114,201**		**26,114,201**	**20,965,655**	**5,148,546**
	105013260	Livestock and Fisheries Development	26,114,201		26,114,201	20,965,655	5,148,546
301003260		**General Administration and support services programme**	**25,098,799**	**(21,161,902)**	**3,936,897**	**3,468,540**	**468,357**
	301013260	General Administration and support services programme	25,098,799	(21,161,902)	3,936,897	3,468,540	468,357
302003260		**Trade Development programme.**	**38,790,468**	**(4,905,000)**	**33,885,468**	**32,382,481**	**1,502,987**
	302013260	Trade Development programme.	38,790,468	(4,905,000)	33,885,468	32,382,481	**1,502,987**
401003260		**Administration and Support Services**	**319,424,626**	**(11,400,000)**	**308,024,626**	**203,542,103**	104,482,524
	401013260	Administration and Support Services	319,424,626	(11,400,000)	308,024,626	203,542,103	**104,482,524**
402003260		**Health Development Programme**	**295,368,189**	**(24,177,102)**	**271,191,087**	**231,425,782**	39,765,305
	402013260	Health Development Programme	295,368,189	(24,177,102)	271,191,087	231,425,782	**39,765,305**
501003260		**General Administration, Planning and Support services**	**210,298,500**	**(136,132,125)**	**74,166,375**	**27,538,690**	46,627,685
	501013260	General Administration, Planning and Support services	210,298,500	(136,132,125)	74,166,375	27,538,690	**46,627,685**
502003260		**Early childhood Education and Youth Training Development Programme**	**126,300,000**	**(38,888,000)**	**87,412,000**	**57,800,000**	29,612,000
	502013260	Early childhood Education & Youth Training Development Programme	126,300,000	(38,888,000)	87,412,000	57,800,000	**29,612,000**
701003260		**General Administration support services**	**2,583,359,159**	**(96,700,000)**	**2,486,659,159**	**2,337,200,935**	149,458,224
	701013260	General Administration support services	2,583,359,159	(96,700,000)	2,486,659,159	2,337,200,935	**149,458,224**
702003260		**County Assembly Infrastructure improvement**	**657,489,757**	**139,018,780**	**796,508,537**	**0**	**796,508,537**

	702013260	County Assembly Infrastructure improvement	657,489,757	139,018,780	796,508,537	0	796,508,537
703003260		**Decentralised Infrastructure development programme**	**6,569,047**	**(100,000)**	**6,469,047**	**0**	**6,469,047**
	703013260	Decentralised Infrastructure development programme	6,569,047	(100,000)	6,469,047	0	6,469,047
704003260		**General Administration and Management of County Affairs**	**151,863,787**	**2,707,504**	**154,571,291**	**153,850,000**	**721,291**
	704013260	General Administration and Management of County Affairs	151,863,787	2,707,504	154,571,291	153,850,000	721,291
705003260		**Leadership Development Programme**	**11,414,281**	**(9,276,187)**	**2,138,094**	**0**	**2,138,094**
	705013260	Leadership Development Programme	11,414,281	(9,276,187)	2,138,094	0	2,138,094
706003260		**General Administration,Planning,Internal Audit & Support Services**	**438,357,914**		**438,357,914**	**399,166,000**	**39,191,914**
	706013260	General Administration,Planning,Internal Audit & Support Services	438,357,914		438,357,914	301,613,344	136,744,570
707003260		**Treasury Development Programme**	**1,102,726,856**	**(891,157,809)**	**211,569,047**	**153,850,000**	**57,719,047**
	707013260	Treasury Development Programme	1,102,726,856	(891,157,809)	211,569,047	153,850,000	**57,719,047**
1001003260		**Water and irrigation Development Programme**	**141,981,034**	**874,350,000**	**1,016,331,034**	**538,251,407**	478,079,627
	1001013260	Water and irrigation Development Programme	141,981,034	874,350,000	1,016,331,034	538,251,407	**478,079,627**
1002003260		**General Administration,Support and Support Services**	**15,126,133**	**(4,982,004)**	**10,144,129**	**5,110,175**	5,033,954
	1002013260	General Administration,Support and Support Services	15,126,133	(4,982,004)	10,144,129	5,110,175	**5,033,954**
1003003260		**Natural Resources Support Programme**	**256,708,659**	**0**	**256,708,659**	**70,268,132**	**186,440,527**
	1003013260	Natural Resources Support Programme	256,708,659	0	256,708,659	70,268,132	186,440,527
		Grand Total	**7,382,511,839**	**(226,903,846)**	**7,155,607,993**	**4,895,595,058**	**2,260,012,935**

13. SIGNIFICANT ACCOUNTING POLICIES

The key 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 Taita Taveta 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.

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

ii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

b) Recognition of payments

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

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.

Significant Accounting Policies (Continued)

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.

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.

5. 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.

6. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

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 2022, this amounted to KShs 24,304,732 compared to KShs 31,557,140 in prior period as indicated on note 16.

7. Imprests and Advances

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

8. Third Party Deposits and Retention

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

9. 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.

Significant Accounting Policies (Continued)

10. 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.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.

11. 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, and 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. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. 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.

13. 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 25 June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was two number of 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.

14. Comparative figures

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

15. 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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

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

17. Related Party Transactions

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

a) Control the other party or

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

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

14. NOTES TO THE FINANCIAL STATEMENTS

1. Exchequer Releases (Transfer from the CRF)

	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	520,729,713	-
Total exchequer releases for quarter 2	1,464,305,200	1,798,361,395
Total exchequer releases for quarter 3	1,141,984,653	1,198,356,861
Total exchequer releases for quarter 4	1,662,507,490	2,192,525,673
Total	**4,789,527,056**	**5,189,243,929**

2. Proceeds from Sale of Assets

	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. Other Receipts

	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
-	-	-
	-	-
	-	-
	-	-
Total	-	-

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	2,827,889,487	2,316,323,946
Basic wages of temporary employees	1,450,000	4,591,281
Personal allowances paid as part of salary	369,400	64,172,598
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	3,200,000
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**2,827,889,487**	**2,388,287,824**

5. Use of Goods and Services

	FY 2021-2022	FY 2020-2021
	Kshs	KShs
Utilities, supplies and services	58,470,419	49,256,362
Communication, supplies and services	2,670,279	3,684,065
Domestic travel and subsistence	70,684,648	162,390,145
Foreign travel and subsistence	450,820	-
Printing, advertising and information supplies & services	10,195,963	17,304,658
Rentals of produced assets	11,003,642	39,736,197
Training expenses	5,257,285	11,987,296
Hospitality supplies and services	70,466,096	51,170,128
Insurance costs	94,194,000	92,899,240
Specialized materials and services	450,969,231	252,375,332
Office and general supplies and services	32,793,672	69,751,112
Fuel, oil and lubricants	56,302,483	95,074,355
Other operating expenses	33,235,402	39,783,407
Routine maintenance – vehicles and other transport equipment	19,791,551	19,219,659
Routine maintenance – other assets	13,642,200	15,561,254
Total	**930,127,691**	**920,193,210**

Notes to the Financial Statements (Continued)

6. Subsidies

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Subsidies to Public Corporations		
Subsidies to Private Enterprises		
Total	-	-

7. Transfer to Other Government entities

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Transfers to county government entities		
Taita Taveta County Assembly	4,000,000	-
Transfers to other counties		-
Taita Taveta County Mortgage Account	11,600,000	29,102,405
Taita Taveta County Education Fund	58,400,000	100,000,000
Taita Taveta County Emergency Account	-	7,500,000
Tevevo Water & Sanitation	304,791,286	350,000,000
Mwatate Municipality UDG Account	10,000,000	7,384,100
Mwatate Municipality UIG Account	-	2,580,000
Level 4 Hospital	15,025,282	
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	**403,816,567**	**496,566,505**

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	1,000,000	300,000
Subsidies to small businesses, cooperatives, and self employed	-	-
Donations	1,000,000	2,219,000
Other current transfers, grants	18,874,185	46,636,950
Capital Transfer - Other (Budg	-	57,634,394
Total	**20,874,185**	**106,790,344**

9. Social Security Benefits

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Government Pension and Retirement Benefits	116,108,882	45,348,228
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	**116,108,882**	**45,348,228**

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non-financial assets	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Purchase of buildings	-	-
Construction of buildings	33,132,012	212,685,671
Refurbishment of buildings	11,775,619	19,212,602
Construction of roads	58,312,377	63,189,974
Construction and civil works	56,511,385	256,437,823
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	4,048,200	21,676,000
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	11,370,085	13,297,442
Purchase of office furniture and general equipment		
Purchase of specialized plant, equipment and machinery	27,029,844	42,433,726
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	6,120,484	54,753,000
Research, studies, project preparation, design & supervision	143,977,889	209,101,218
Rehabilitation of civil works	2,072,398	30,079,231
Acquisition of strategic stocks and commodities		
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	**354,350,293**	**922,866,686**
Financial assets		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets	-	-
Total acquisition of assets	**354,350,293**	**922,866,686**

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Bank charges	220,765	206,311
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	**220,765**	**206,311**

12. Repayment of Principal on Domestic Lending and On-Lending

	FY 2021-2022 Kshs	FY 2020-2021 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	**-**	**-**

13. Other Payments

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Budget Reserves		
Civil Contingency Reserves		
Other payments	240,387,788	166,473,734
Total	**240,387,788**	**166,473,734**

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances
14A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2021-2022	FY 2020-2021
			Kshs	Kshs
Taita Taveta County -Revenue Collection Account No:	1140754017	Revenue	-	-
Taita Taveta County Recurrent Account - Cbk	1000170263	Recurrent	8,401	42,085
Taita Taveta County Village Polytechnic	1000368519	Project	502	502
Taita Tavate County -Result Based Financing	1000291745	Project	(0)	23,213,057
Kenya Climate Smart Agriculture Project-CBK	1000365455	Project	0	0
Agriculture Sector Support Project-CBK	1000365463	Project	-	-
Taita Taveta Eu Ideas Banana Process-CBK	1000399473	Project	9	9
Mwatate Municipality Urban Grant-Dev	1000386835	Project	-	-
Mwatate Municipality Urban Inst Gr-Rec	1000370858	Project	1	1
Taita Taveta County Public Service Board	1152450379	Imprest	71	2,547,457
Taita Taveta County Education Imprest Account	1152721747	Imprest	2,620	2,620
Taita Taveta County - Wesu Hospital Maternity Acc	1145668135	Facility Operations	0	0
Taita Taveta County Revenue Imprest Account no:	1205281940	Imprest	2,471	1,999,713
Taita Taveta County -CHMT Danida Acc	1167689542	Project Operations	3,911,157	22,464,567
Taita Taveta County Treasury Imprest Account	1172668035	Imprest	2,125,309	32,270,626
Kenya Devolution Support Programme	427184001	Project Operations	31,271	22,909,196
Taita Taveta County Development Account - Cbk	1000170228	Development	57,169	140,888
Taita Taveta County Road Maintenance Levy Account	1000268767	Project	5,327,240	24,236,932
Taita Taveta County Deposit Account No.	1000251174	Deposits	32,840,359	39,774,548
Taita Taveta Eu Ideas Banana Process-KCB	1252445024	Project Operations	2,738	5,325,057
Agriculture Sector Development Support Project-Coop	01141222798000	Project Operations	1,518,499	19,423,346
KCSAP TAITA TAVETA-Coop	0114122279900	Project Operations	115,106,057	76,023,674

Taita Taveta County -Water & Sanitation	1000392867	Project Operations	1	1
Taita Taveta County RIG Operations Account	0790280132560	Project Operations	392	479,350
Taita Taveta County Facility Improvement Fund	1293040819	Facility Operations	-	-
Total			**160,934,265**	**270,853,627**

14 B Cash in Hand

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Cash in hand – Held in Domestic Currency	159,451	163,144
Cash in hand – Held in Foreign Currency	-	-
Total	**159,451**	**163,144**

Cash in hand should also be analysed as follows:

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Mwatate Sub County Hospital	-	-
Mwatate Sub County Hospital : Public Health Office	-	-
Mwatate Sub County Revenue Office	-	-
Mwatate Sub County Livestock & Fisheries	-	700.00
Wundanyi Sub County Hospital	-	-
Wundanyi Sub County Hospital: Public Health Office	-	-
Wundanyi Sub County Revenue Office	-	-
Wundanyi Sub County Trade Dept	-	-
Wundanyi Sub County Livestock & Fisheries Dept	-	-
Taveta Sub County Fisheries Dept	-	-
Taveta Sub County Hospital	160.00	46,920.00

Taveta Sub County Livestock Dept	-	-
Taveta Sub County Revenue Office	10,600.00	-
Taveta Sub County Veterinary Office	-	-
Voi Sub County Hospital	-	-
Voi Sub County Livestock Dept	-	1,640.00
Voi Sub County Revenue Office	-	113,884.00
Voi Sub County Veterinary Office	-	-
Voi Sub County Hospital: Public Health Office	-	-
Taveta Sub County Public Health	-	-
Moi County Referral Hosp Mpesa 593856	97,881.00	-
Taveta Sub County Hospital Mpesa 593863	16,740.00	-
Wundanyi sub County Hospital Mpesa 899131	-	-
Wesu Sub County Hospital Mpesa 593858	13,950.00	-
Mwatate Sub county Hospital Mpesa 593948	20,120.00	-
Total	**159,451.00**	**163,144.00**

Notes to the Financial Statements (Continued)

15. Outstanding imprests and advances

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Government Imprests	2,528,800	5,926,155
Salary Advance		
Clearance accounts		
Total	**2,528,800**	**5,926,155**

Name of Officer or Institution	Admin Code	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs	FY 2020-2021 Kshs
County Assembly	3261	-	-	-	-
Public Service & Administration	3262	150,000	-	150,000	800,000
Office of the Governor	3263	1,340,600	-	1,340,600	565,400
Finance and Planning	3264	-	-	-	1,072,500
Agriculture Livestock & Fisheries	3265	-	-	-	338,000
Water and Irrigation	3267	-	-	-	-
Education and Libraries	3268	-	-	-	400,000
Health	3269	-	-	-	681,390
Trade, Tourism & Cooperative Development	3270	1,038,200	-	1,038,200	1,331,500
County Public Service Board	3271	-	-	-	-
Infrastructure and Public Works	3272	-	-	-	173,965
Lands Environment and Natural Resources	3273	-	-	-	300,000
Mining & ICT	3275	-	-	-	-
Youth, Gender & Sports	3276	-	-	-	263,400
Total		**2,528,800**	-	**2,528,800**	**5,926,155**

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Deposits	24,304,732	31,557,140
Retention Monies		
Total	**24,304,732**	**31,557,140**

17. Fund Balance Brought Forward

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Bank Accounts	270,853,627	306,649,141
Cash in Hand	163,144	655,560
Accounts Receivables	5,926,155	6,796,700
Accounts Payables	(31,557,140)	(35,151,425)
Total	**245,385,786**	**278,949,975**

18. Prior Year Adjustments

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

	Account	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Taita Taveta County Revenue Fund Account - Cbk	1000171855		(42,056,001.70)
Taita Taveta County -Revenue Collection Account	1140754017		(2,696,582.33)
Mwatate Municipality Urban Grant-Dev	1000386835		(35,761,939.00)
Moi Sub County Hosp Nhif Imprest	1273743377		(2,577,134.00)
Wesu Sub County Hosp Nhif Imprest	1273743164		(2,426,478.00)
Taita Taveta County - Mwatate Hospital	1145668054		(179,875.40)
Taita Taveta County - Moi Hospital Revenue	1197838384		(3,649.65)
Taita Taveta County -Taveta Hospital Revenue	1197838996		(2,235.40)
Taita Taveta County - Taveta Hospital	1145668097		(316.65)
Taita Taveta County - Wesu Hospital Maternity Ac	1145668135		(198.25)
Taita Taveta County Hospitals Revenue	1261095480		(115.00)
Mwambirwa Sub County Hosp Maternity	1154162273		(345.30)
Taveta Hospital Nhif Imprest Account	1273741056		(24,402.32)
Cash in Hand			
Accounts Payables			
Receivables			
Total			**(85,729,273)**

Notes to the Financial Statements (Continued)

19. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Imprest and Advances As At 1st July (A)	5,926,155	6,796,700
Imprest and Advances As At 30th June (B)	2,528,800	5,926,155
Increase)/ Decrease In Imprest and Advances (C=(B-A))	**3,397,355**	**870,545**

20. Increase/ (Decrease) in Deposits and Retention

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	31,557,140	35,151,425
Deposits and Retention as at 30th June (B)	24,304,732	31,557,140
Increase/ (Decrease) in Deposits and Retentions C= B-A	**(7,252,408)**	**(3,594,285)**

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	109,465,172	141,575,616	46,118,854	204,921,934
Construction of Civil Works	200,767,321	186,201,399	10,451,074	376,517,646
Supply of Goods	165,233,638	334,217,217	100,053,769	399,397,086
Supply of Services	268,597,309	34,605,260	83,764,091	219,438,478
Total	**744,063,440**	**693,379,518**	**240,387,788**	**1,200,275,144**

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Salaries	-	208,952,556	-	208,952,556
Total	-	**208,952,556**	-	**208,952,556**

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities		19,707,367.00		19,707,367.00
Amounts due to County Government Entities				-
Amounts due to Third Parties		18,978,803.85		18,978,803.85
Total		**38,686,170.85**	-	**38,686,170.85**

4. External Assistance

Description	FY 2021-2022	FY 2020-2021
	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	-	-

Other Important Disclosures (Continued)

a) **External assistance relating to loans and grants**

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	543,001,427	948,143,929 -
Total	**543,001,427**	**948,143,929**

b) **Undrawn external assistance**

Description	Purpose for which the undrawn external assistance may be used	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c). **Classes of providers of external assistance**

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures (Continued)

d. Non-monetary external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	**Kshs**
Compensation of Employees	-	-
Use of Goods and Services	38,686,983	-
Subsidies	-	-
Transfers to Other Government Entities	14,000,000	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	199,351,142	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	35,747.00	-
Total	**252,073,872**	-

Other Important Disclosures (Continued)

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

Description	FY 2021-2022 Kshs	FY 2020-2021 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	FY 2021-2022 Kshs	FY 2020-2021 Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
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.

Other Important Disclosures (Continued)

Related party transactions

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
Transfers To Related Parties		
Transfer to the County Assembly	4,000,000	-
Transfers to Other County Government Entities	70,000,000	136,602,405
Transfers to Development Projects	10,000,000	9,964,100
Transfers to Non-Reporting Entities E.G Schools And Welfare		
Transfers to County Water Service Providers	304,791,286	350,000,000
Expenses paid on Behalf Of County Water Service Providers		
Total Transfers To Related Parties	**388,791,286**	**496,566,505**
Transfers From Related Parties		
Transfers From The Exchequer		
Transfers From MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties	-	-

7. Establishment of other County Government Entities

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.

Other Important Disclosures (Continued)

Entity	Date Established	Location	Accounting Officer responsible
Emergency Fund	2014	Mwatate	Joyce Mwachia
Education Fund	2015	Wundanyi	Evelyn Shighi
Car Loan & Mortgage Fund	2015	Wundanyi	Joyce Mwachia
Datu Sawazisha Fund	2015	Wundanyi	Christine Mwakera

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has be swiped 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)	2021-2022	2020-2021
			Kshs	**Kshs**
Taita Taveta County -Revenue Collection Account No:	1140754017	-	5,237,108	1,393,618
Taita Taveta County - Moi Hospital Revenue Collection a/c	1197838384	-	2,333	2,585
Taita Taveta County -Taveta Hospital Revenue Collection a/c	1197838996	-	1,170	2,235
Taita Taveta County- Mpesa Revenue Collection statement	899131	-	6,921,780	1,648,046
Taita Taveta County Hospitals Revenue	1261095480	-	41,788	14
Taita Taveta County Revenue Collection -Equity	0790280132509	-	358,880	26,228
Total			**12,563,058**	**3,072,726**

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is 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 2021/22 amounts relating to leased medical equipment was Kshs (2021-2022 Kshs)

10. Contingent Liabilities

Contingent Liabilities	2021-2022 Kshs	2020-2021 Kshs
Court Case Against The Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising From Ppps	-	-
Total	**-**	**-**

11. Covid- 19 Funds

Covid -19 Funds	2021-2022 Kshs	2020-2021 Kshs
Receipts		
Receipts From The National Government (Note 3)	-	-
Other Donations For Covid-19 Received Directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	**-**	**-**
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	-
Purchase Of Beds And ICU Units		
Subsidies To The Community	-	-
Payment Of Hospital Bills	-	-
Donations To Schools And Other Institutions	-	-
Other Expenses (Specify)	-	-
Total Payments	**-**	**-**
Balance In The Covid 19 Fund	-	-

15. 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	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	County Own Generated Receipts		Resolved	
2.0	Compensation of Employee		Resolved	
3.0	Social security benefits		Resolved	
4.0	Acquisition of Assets		Resolved	
	Other Matters			
1.0	Budget & Budgetary Control		Resolved	
2.0	Pending Bills (Unsupported PB)		Resolved	
3.0	Prior Year Matters		Resolved	
	Basis for Conclusion			
1.0	Failure to Review Property Valuation Rolls		Resolved	
2.0	Irregularities Relating to Compensation of Employee		Resolved	
2.1	Untaxed Allowance		Resolved	
2.2	Excess Expenditure on Compensation of Employees		Resolved	
3.0	Delay in Disbursement of Grants		Resolved	
4.0	Implementation of Projects		Resolved	

16. ANNEXES

Annex 1 – Analysis of Transfers from the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	520,729,713	1,464,305,200	1,139,484,653	1,122,006,063	4,246,525,629
Level 5 Hospitals					-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme (UDG)	-	-	-	10,000,000	10,000,000
Kenya Urban Support Programme (UIG)	-	-	-	-	-
Agriculture Sector Development Support Project	-	-	2,500,000	-	2,500,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	225,710,141	225,710,141
Water and Sanitation Development Project	-	-	-	304,791,286	304,791,286
Construction of County Headquarters	-	-	-	-	-
					-
Total	**520,729,713**	**1,464,305,200**	**1,141,984,653**	**1,662,507,490**	**4,789,527,056**

Annex 2 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction of buildings							
Education & Libraries		25,688,788	25,688,788	3,268,648	2,708,965	26,248,471	
Health Services		27,005,906	27,005,906	31,594,443	23,023,310	35,577,039	
Other Departments		56,770,477	56,770,477	106,712,525	20,386,579	143,096,423	
Sub-Total		**109,465,172**	**109,465,172**	**141,575,616**	**46,118,854**	**204,921,934**	
Construction of civil works							
Public Works		80,229,954	80,229,954	55,688,995.61	7,446,800.00	128,472,149.84	
Water and Sanitation & Trade Departments		51,944,837	51,944,837	37,387,978.65	1,097,540.00	88,235,275.75	
Other Departments		68,592,530	68,592,530	93,124,424.74	1,906,734.00	138,649,145.59	
Sub-Total		**200,767,321**	**200,767,321**	**186,201,399.00**	**10,451,074.00**	**376,517,646.00**	
Supply of goods							
Youth Gender Sports & Tourism		29,991,604	29,991,604	6,537,000.00	2,305,950.00	34,222,654.00	
Agriculture		72,154,222	72,154,222	38,654,380.00	3,708,646.85	107,099,955.15	
Other Departments		63,087,812	63,087,812	289,025,837.00	94,039,172.15	181,364,755.52	
Sub-Total		**165,233,638**	**165,233,638**	**334,217,217.00**	**100,053,769.00**	**399,397,086.00**	
Supply of services							
Health Services		98,387,840	98,387,840	3,039,986.00	2,611,056.00	98,816,770.00	
Governor's Office		104,059,481	104,059,481	933,514.86	4,888,750.50	100,104,245.36	
Other Departments		66,149,988	66,149,988	30,631,759.14	76,264,284.94	20,517,462.20	
Sub-Total		268,597,309	268,597,309	34,605,260.00	83,764,091.44	219,438,477.56	
Grand Total		**744,063,441**	**744,063,440**	**696,599,492**	**240,387,788**	**1,200,275,144**	

Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	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 : Salaries			208,952,556			208,952,556	
7.	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-
Sub-Total	-	-	**208,952,556**	-	-	**208,952,556**	--
Grand Total	-	-	**208,952,556**	-	-	**208,952,556**	-

Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1. KEMSA	-	-	18,121,565	-	18,121,565	-	
2. Others	-	-	1,585,802	-	1,585,802	-	
Sub-Total	-	-	**19,707,367**	-	**19,707,367**	-	
Amounts Due To County Govt Entities							
3.	-	-	-	-	-	-	
4.	-	-	-	-	-	-	
Sub-Total							
Amounts Due To Third Parties	-	-	-	-	-	-	
5.	-	-	18,978,803.85	-	18,978,803.85	-	
	-	-	-	-	-	-	
Sub-Total	-	-	18,978,803.85	-	18,978,803.85	-	-
6.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	**38,686,170.85**	-	**38,686,170.85**	-	

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

Name of Officer or Institution	Admin Code	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
County Assembly	3261	-	-	-
Public Service & Administration	3262	150,000	-	150,000
Office of the Governor	3263	1,340,600	-	1,340,600
Finance and Planning	3264	-	-	-
Agriculture Livestock & Fisheries	3265	-	-	-
Water and Irrigation	3267	-	-	-
Education and Libraries	3268	-	-	-
Health	3269	-	-	-
Trade, Tourism & Cooperative Development	3270	1,038,200	-	1,038,200
County Public Service Board	3271	-	-	-
Infrastructure and Public Works	3272	-	-	-
Lands Environment and Natural Resources	3273	-	-	-
Mining & ICT	3275	-	-	-
Youth,Gender & Sports	3276	-	-	-
Total		**2,528,800**	-	**2,528,800**

(b) Salary Advance

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

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2021-2022
Land	2,242,408,724	-	-	-	2,242,408,724
Buildings And Structures	584,532,056	44,907,631	-	-	629,439,687
Transport Equipment	213,192,070	4,048,200	-	-	217,240,270
Office Equipment, Furniture And Fittings	60,584,837	11,370,085	-	-	71,954,922
ICT Equipment	22,041,806	-	-	-	22,041,806
Machinery And Equipment	178,820,141	27,029,844	-	-	205,849,985
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	85,272,534	6,120,484	5,829,484.00	-	85,563,534
Intangible Assets	360,775,584	143,977,889	-	-	504,753,473
Infrastructure Assets- Roads, Rails	980,134,943	116,896,160	-	-	1,097,031,103
Work In Progress	-		-	-	-
Total	**4,727,762,695**	**354,350,293**	**5,829,484.00**	-	**5,076,283,504**

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Taita Taveta County Assembly	-	-	4,000,000	-	4,000,000	4,000,000		
1	Taita Taveta County Mortgage Fund	-	1,600,000	-	10,000,000	11,600,000	11,600,000		
3	Taita Taveta County Education Fund	20,000,000	4,900,000	9,000,000	24,500,000	58,400,000	58,400,000	-	
4	Taita Taveta County Emergency Fund	-	-	-	-	-	-		
5	Tevevo Water & Sanitation	-	-	-	304,791,286	304,791,286	304,791,286		
6	Mwatate Municipality	-	-	-	10,000,000	10,000,000	10,000,000	-	
	Total	**20,000,000**	**6,500,000**	**13,000,000**	**349,291,286**	**388,791,286**	**388,791,286**		

for .....

Director of Finance

County Executive

for .....

Director of Finance

County Assembly/fund/project

s

Annex 8: Contingent liabilities register

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

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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

Annex 10 Disaster Expenditure Reporting Template

Date						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
-	-					

Annex 11: – Bank Reconciliation/FO 30 Reports

(Attach FO 30 Reports from IFMIS for all CBK Accounts)