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REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
ELGEYO MARAKWET**

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

PAPERS LAID	
DATE	10/10/2022.
TABLED BY	SEN MAJORITY WHIP.
COMMITTEE	_____
CLERK AT THE TABLE	A. MACHARI A.



COUNTY GOVERNMENT OF ELGEYO MARAKWET

**COUNTY EXECUTIVE
ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

ELGEYO MARAKWET COUNTY EXECUTIVE
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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

Vision

A destination of choice for tourism, sports and investments

Mission



To provide innovative and high-quality services in an equitable, socially inclusive, open and economically transformative environment for accelerated development, harnessing of potentials and nurturing of talents

Core Values







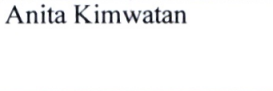
- ✓ Professionalism
- ✓ Team work
- ✓ Accountability
- ✓ Transparency
- ✓ Responsiveness
- ✓ Integrity

b) Key Management




The *County Government of Elgeyo Marakwet* day-to-day management is under the following key organs:

Ref	Name	Designation	Details of qualifications	Experience
1.	H.E. Eng. Alex Tolgos 	Governor	BSC. Civil Engineering	9 years in Public administration service as Governor with over 15 years entrepreneurial ventures
2.	H.E. Wisley Rotich 	Deputy Governor	Bachelor's Degree (Economics)	3years' in the banking industry and 4 years public service and administration both as a director of Cooperatives and 4 years as a Deputy governor.
3.	Ann Kibosia	CECM – Agriculture and Irrigation	Qualification: Master of Arts in Governance and Ethics, BED(Arts)	10 years of experience as an educationist (Teaching). Over 10 years in management Non-governmental Sector and 9 years in public service as a

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				County Executive Committee Member in Tourism and agriculture departments respectively.
4.	Kevin Biwott 	CECM -ROADS, PUBLIC WORKS AND TRANSPORT/ Ag.CECCM - FINANCE AND ECONOMIC PLANNING	Qualification: MBA- Strategic Management, CPA (K)	8 years' experience as an Accountant and Finance specialist in public service and 4 years' experience as a County executive committee member.
5.	Leah Pamela Rono 	CECM -PUBLIC SERVICE MANAGEMENT AND COUNTY ADMINISTRATION	Qualification: Master of Science Human Resource management	5 years of experience as an educationist (Teaching). 4 years in public service and administration and 4 years as a County Executive Committee member for public service and administration
6.	Shadrack Yatich 	CECM - TOURISM, CULTURE, WILDLIFE, TRADE AND INDUSTRY	Qualification: MED- Planning and Administration	9 years of experience as an educationist (Teaching). 9 years in public service as a County Executive Committee member in various departments.
7.	Abraham Barsosio 	CECM - WATER, LANDS, ENVIRONMENT AND CLIMATE CHANGE	MSC. Natural Resource Management	Over 8years in University research, teaching and 4 Years in public service as a County executive committee member for environment, lands, Water and natural resources
8.	Dr. Joseph Kiyeng 	CECM - LIVESTOCK PRODUCTION, FISHERIES AND CO-OPERATIVE DEVELOPMENT	Bachelor of Veterinary Medicine	Over 19 years in public service as a Veterinary Doctor and director cumulatively. 4 years as a County Executive Committee member for Livestock, Fisheries and cooperatives.
9.	Anita Kimwatan 	CECM- HEALTH AND SANITATION	Bachelor of Education	Over 18 years' experience as an educationist (Teaching) in various secondary schools. 7

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				years in public service as a County Chief officer in various departments (4years) and 4 years as a County Executive Committee member for Youth, sports, culture and gender services.
10.	Edwin Kisang 	CECM- EDUCATION AND TECHNICAL TRAINING	Bachelor of Education	Over 22 years' experience as an educationist (Teaching) in various secondary schools and 4 years as a County Executive Committee Member for education and Vocational training
11.	Kiprono Chepkok 	CECM - YOUTH AFFAIRS, SPORTS, ICT AND SOCIAL SERVICES	Bachelor's degree	Over 12 years in public service (Kenyatta National Hospital) laboratory department and 4 years in public service as a county Executive Committee member for health services.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC Finance and Economic Planning	Kevin Biwott
2.	Chief officer -Finance	Chang'kwony M Nixon
3.	Chief officer - Economic planning	Loretta Kotut
4.	Chief officer-Health and Sanitation	Mary Kipchumba
5.	Chief officer-Office of governor	Mark Chesergon
6.	Chief officer–Agriculture and Irrigation	Timothy Kiptum
7.	Chief officer–Livestock, Cooperatives & Fisheries	Benson Kibore
8.	Chief officer -Sports, Gender, Youth affairs, ICT and Social Services	Sharon Sirma
9.	Chief officer Tourism, Culture, Wildlife, Trade and Industry	Edwin Seronei
10.	Water, Lands, Environment, and climate change management	Josphat Tanui
11.	Chief officer –Roads ,Public Works, Transport and Energy	Geoffrey Kipkemboi
12.	Chief officer– Education and Technical Services	Nicholas Bett

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No.	Designation	Name
13.	Chief officer –Public Service Management and Administration	Lornah Kipsang
14.	Health Administration and Project Management	Josphat Maiyo
15.	Ag. Secretary –CPSB	Dorcas Biwott
16.	Director of Accounting Services	JohnKeen Murkeu Jairo
17.	Director of Budget & Economic planning	John Maritim
18.	Director of Supply Chain	Robert Chelagat
19.	Director of Revenue	Philemon Biwott
20.	Head of Expenditure	Philip Kiptoo
21.	Head of Financial reporting	David Chebii

d) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements include;

- The Internal Audit department responsible for ensuring proper recording of all books of Account.
- The Controller of Budget approves Exchequers requisitions in line with the Approved Budget
- Auditor General is responsible for audit of County’s financial statements
- The County Assembly is vested with oversight role of all activities in the County.
- Audit and finance committee
- Parliamentary committee activities
- Development partner oversight activities

e) County Executive Headquarters

P.O. Box 220-30700
 Elgeyo Marakwet County Treasury Building, Iten
 Eldoret -Iten Road
ITEN, KENYA

f) County Executive Contacts

Telephone: 053-4142277
 E-mail: elgeyomarakwet.go.ke
 Website: www.elgeyomarakwet.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

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Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Kenya Commercial Bank
P.O Box 456-30700
Iten

3. Equity Bank
P.O.Box 75104-00200
Nairobi

4. Access Bank Ltd
P.O.Box 34353-00200
Nairobi

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
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

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2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

The financial statements for County Government of Elgeyo Marakwet for the year ended 30th June, 2021 have been prepared to comply with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

The County Government of Elgeyo Marakwet operates on a Revenue Ceiling of Sh.5,951,738,490 in the FY 2020/2021 comprising of:

Recurrent Expenditure	-Sh. 3,502,635,497
Development Expenditure	-Sh. 2,449,102,993
Total	<u>Ksh. 5,951,738,490</u>

The Revenue performance against the Approved budget of FY 2020/2021 is tabulated below

Revenue Sources	Approved Estimates (Net)	Actual	Percent of tota (%)
CRA Share	3,861,300,000	3,861,300,000	100%
CRA Share B/f-2019/20 Arrears	-	332,071,800	100%
Local Revenue	144,000,000	141,267,030	98%
Balance b/d (Roll-over funds)	1,228,517,476	-	0%
World Bank			
Dev. Of Youth Polytechnics	27,904,894.00	27,904,894	100%
Kenya Climate Smart Agriculture Project(KCSAP)	280,000,045	252,644,795	90%
KDSP-I	45,000,000	45,000,000	100%
KUSP	89,802,100	49,600,541	55%
Transforming Health Systems -THS	33,340,400	31,892,642	96%
DANIDA			
DANIDA -Universal Health Care	10,980,000	10,980,000	100%
DANIDA -Universal Health Care B/f	4,200,000	4,200,000	100%
Other Grants and Loans			
Agricultural Sector Dev. Support (ASDSP)	12,921,815	10,422,624	81%
Grants from Government units -COVID-19	57,212,000	57,212,000	100%
Grants -COVID -19 funds B/f	32,685,000	32,685,000	100%
Support to Abolishment of User Fees in H/C & Dispensaries	8,788,919	8,788,919	100%
RMLF	115,085,841	115,085,840	100%
Total	5,951,738,490	4,981,056,085	84%

During the year, the total cumulative revenue realized amounted to Kshs. 4,981,056,085 against an approved budget of Kshs.5,951,738,490. This translates to 84%. The actual local revenues

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collected own sources during the year amounted to Ksh.141,267,030 against the target Sh.144,000,000

The total expenditure amounted to Kshs. **4,766,343,635** against approved budget of Kshs **5,951,738,490**. This represent 80% on the total budget. The absorption rate for recurrent expenditures and development expenditure stood at 95% and 59% respectively.

The pending accounts payable (Retention Monies) amounting to Sh. **91,441,186** has been recognized under Note 23 of the financial statements

The pending bills during the year amounted to Sh.52,866,304 as tabulated below;

	Pending bills
Recurrent	5,738,748
Development	47,127,556
Total Ksh.	52,866,304

The challenges faced in the implementation of FY 2020/2021 budget include;

- Inadequate resources affect adversely program implementation and supervision
- Natural calamities such as prolonged rains which cause regular landslides made most places inaccessible making it difficult to transport the materials to several project sites. There is also difficult terrain connecting the three-topographical zones, leading to costly project implementation.
- Continuous changes in market prices of items and inadequate baseline data for well-informed prioritization of plans have led to difficulties in generation of BQs hence sometimes insufficient funds being allocated to projects thus taking more time since implementation will be done in phases.
- Delay by Contractors who have not been able to deliver as per the contract agreement therefore leading re-tendering of projects.
- Weak monitoring and evaluation (M&E) system to uniformly track achievements against set targets. We are in the process of developing an integrated M&E system to track and communicate on performance of all development projects in the County.
- There is a lot of political influence which affect implementation of projects.
- Limited development partnership.

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the year ended 30th June, 2021 reflect the true and fair view.



Kevin Biwott
CECM Finance and Economic Planning
County Government of Elgeyo Marakwet

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

The CIDP which inform the annual budget and report on the extent of the county government's progress in attaining the development plan. Report on the metrics met, objectives yet to be met, challenges and opportunities of the County in implementation of its CIDP

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

1.0 Strategic Development Objectives

Elgeyo Marakwet County's 2018-2022 CIDP has identified five key strategic development objectives. These objectives targeted to solve development problems and place the county on a progressive and transformative were identified through elaborate inclusive and participatory processes.

These five strategic objectives are aligned to the various county, national and international planning frameworks including; County sectoral, spatial, Urban and Cities plans, Kenya Vision 2030, The Big Four Agenda and Medium-Term Plan 3, Sustainable Development Goals (SDGs) and Agenda 2063.

The five (5) key development objectives of the Elgeyo Marakwet County's 2018-2022 CIDP are to:

- i. Provide reliable, sustainable, cost-effective infrastructure and clean energy
- ii. Promote social protection and empowerment to achieve a socially inclusive and empowered society
- iii. Promote a healthy citizenry in a secure and clean environment
- iv. Promote enhanced enterprise productivity and food security
- v. Promote an open, efficient and responsive government

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Progress on attainment of Strategic development objectives

Below we expound on the progress of attaining the CIDP objectives:

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since 2018 up to date</i>	<i>Remarks (Explain The reasons underperformance/ Over performance)</i>
1.	To improve crop production, post-harvest management and household income	From 2018 to date the department distributed (i) 839,625 seedlings for the prioritized crop value chains (pcvc) (Mango, Avocado, Macadamia, Coffee and tea) and (ii) 294,550 Kgs of seed (Irish Potato) to farmers. The seedlings/seed established an area of 1064Ha. for the prioritized crop value chains. This is a 37% increase in production area from 2840 ha to 3905 Ha.	EDA public participation fora at the ward levels determine the priority value chains to be supported and the allocations. Quantities procured and distributed are determined by the ward allocations in the ADP.
2.	To minimize degradation of agricultural farms and rehabilitate degraded areas	From 2018 the department has laid and conserved 415 farms with various conservation structures in a bid to minimize land degradation.	Only three wards of Kamariny, Cherangany/ Chebororwa and Soy North allocated funds for soil conservation projects in the period
3.	To enhance quality and diversity of agricultural produce through irrigation	-16 irrigation water furrows rehabilitated -5 groups supported with portable pumps and pipes -4 irrigation pipelines constructed for small scale farming -12 food security farms that are under subsistence irrigation fenced covering	We targeted to implement the Kimwarer and Arror dam projects to attain an additional 5000 Ha. The two projects have not been implemented.

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		a total area of over 3,600 acres.	
4.	Promote social protection and empowerment to achieve a socially inclusive and empowered society	<p>1. The county managed to ensure provision of medical insurance cover for 2115 elderly persons, 12 PLWDS groups, 78 Women groups, and 63 youth groups supported with projects which are income generating in nature. A total of 1,625 youth were trained on various economic and empowerment Skills.</p> <p>2. To empower citizens academically, a total of 834 students completed Vocational Training Centre, VTC training by F/Y 2020/2021. Regarding student: workshop ratio, county performance is 85:1 against CIDP target of 40:1. For ECDEs, a total of 148 centres have been completed and equipped for the period under review</p>	<p>1. The County had targeted to provide medical cover for elderly between 65-70 years in the community across all wards. However, some of the wards didn't allocate funds to ensure medical cover for the elderly thereby making it difficult to provide the cover to all elderly persons in the county. The target therefore was not met.</p> <p>2. The CIDP target was set at 22 VTC workshops constructed by 2021 but only 8 have so far been constructed against a growing demand necessitated by surge in enrolment in VTCs. this explains the low number of trainees and trainee:workshop ratio</p>
5.	To increase road network accessibility	The total county road network has increased from 2,060 KM to 2,243.3 KM implying a 9 percent increase.	The CIDP target was 2,649 by 2021, this means that the performance of the targets is below schedule. This can be attributed to the need to focus more on maintenance of existing road networks to improve accessibility.
6.	To enhance sustainable access to potable water in a clean environment	40 intakes,62 masonry tanks have been constructed,22 bore holes have been drilled and equipped and 280 Km pipeline laid.	Resource constraints have hampered the achievement of the targets in the period under review

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7.	To enhance sustainable management and conservation of the environment	2 hectares of wetlands have been conserved, 2 policies namely, Climate Change Policy and Sustainable Forest Management and Tree Growing Policy, 2020 have been formulated and passed.	The termination of the EU-WATER programme meant for the rehabilitation of the cherangany ecosystem reduced resource allocation thus under-achieved of the targets
8.	To improve health status of the individual, family and Community by rendering facility-based county health services to the population	<p>Financial investment in the Department of Health has increased to 37% since 2018 from 30%. The trend in allocation of funds to the health sector shows that there has been an average increase in budget allocation of 7% from the previous budget. The increment is largely attributed to the rising wage bill.</p> <p>Significant progress has been made in the rehabilitation of infrastructure and supply of new equipment in the sector at various levels aimed at upgrading the facility to nationally approved norms and standards. The percentage of health units with no stock outs of any indicator medicines currently stands at 9% mainly attributed to the inability of KEMSA to supply required drugs on time and also a decline in the general allocation of health commodities from 110M to 95M.</p> <p>Most of the outcome indicators that have been measured are on track except for uptake of modern contraceptives that is far below the national target at 27%. Client satisfaction stands at 67% which is slightly above the national target of 65%. The sector has demonstrated good progress in immunization of children with the percentage of children under one year immunized with a 3rd dose of pentavalent</p>	<ul style="list-style-type: none"> - COVID-19 pandemic has affected the delivery of health services. - Work was done to improve infrastructure in hospitals, health centers and dispensaries through expansion of wards, construction of maternity units and staff housing. - Improvements in staff recruitment, especially UHC contracted health personnel and interns by the national government contributed to improved access, quality and safety of health services. - Improving medicines availability at facility level has raised community demand for facility-provided health services leading to an increase in drug consumption.

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		vaccine now stands at 88% from 70% in 2018. The percentage of deliveries in health facilities still remains low (increased from 55% to 68% in 2018). The percentage of pregnant women attending at least 4 ANC sessions increased only slightly from 20% to 32%.	
	To reduce incidences of preventable diseases and ill health.	The county has supported the establishment of community health units in all wards through provision of incentives and support to community health volunteers. Upscaling of sanitation status of villages through community led total sanitation. has improved the latrine coverage to 92% as per the Census of 2019 and Households with hand washing facilities increased from 15% to 85% mainly due to COVID19 interventions HIV prevalence has increased from 1.9% to the current prevalence at 2.5%.	<ul style="list-style-type: none"> - COVID-19 pandemic affected the delivery of health services. - Public health interventions in response to COVID-19 pandemic has resulted in increased handwashing. - Urbanization following devolution of services to counties and ongoing road construction projects have led to the HIV prevalence increase.
9.	To enhance Tourism development	From 2018 the department has carried out rehabilitation of Rimoi game reserve through repairs and maintenance. Tourism product development has been done through tourism marketing and completion of museums and snake parks.	Tourism related activities were slowed down by covid- 19 pandemic. This hampered preparation for promotional activities and exhibitions.
10.	To improve business environment for trade investment in order to promote MSMEs	From 2018 to date the department Has managed to construct 38 lockup shops in major trading centres, renovation of two markets i.e. Kapcherop and Kapsowar and establishment of an open air market at Matira	The department was not able to give out loans to MSME's due to the freezing of the disbursement by the national government. Equally the repayment of the loans went down mainly due to Covid 19 pandemic

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11.	To enhance the preservation and fostering of cultural values	The department of culture has carried out culture days competitions at ward and county level for FY 2018/2019 and 2019/2020. Various cultural groups were supplied with cultural attire and ornaments.	The cultural competitions were also hampered by the covid 19 pandemic due to social distancing protocols.
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Progress on Attainment of Development Objectives from Annual Development Plan

Department	Objective	Outcome	Indicator	Performance
Education and Technical Training	To enhance the capacity of the youth to access employment opportunities.	Improved access to quality and relevant competency based TVET. Improved completion rate in post primary education.	Gross Enrolment Rate (GER) in TVET.	The actual GER attained was 16.54%, which falls below the target of 19% CIPD target. This is attributable to low uptake of TVET due gaps in sensitization strategies at community level and the impact of 100% secondary school transition policy
	Enhanced access to quality and relevant Pre-primary Education	Improved enrolment in pre-primary education	Gross Enrolment Rate (GER) in ECD centres	In FY 2020/21, total enrolment was 31,727, which is higher than that of FY 2 019/20 enrolment of 31,424 where male and female enrolment numbers were 16,154 and 15,270 respectively compared to 2020/21 ratio of 16,117 and 15,610 respectively. This shows an increase in total enrolment following concerted efforts by stakeholders in ensuring improved learning conditions in ECDE centres.
Sports, Youth Affairs, ICT and Social Services	To Develop Sports at all levels	Enhanced talent development	Number of Talent centres supported	1 talent centre was supported. 11% of targeted sports events were done. Covid-19 outbreak affected the activities.

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	To Empower Youth, Women and PWDS	Increased Youth, Women and PWDS Involvement in productive Socio-economic Ventures	Number of groups supported with Income Generating Activities, IGAs	153 groups were supported
	To enhance Livelihoods of the Vulnerable; Elderly and Children	Improved well-being of the elderly, Vulnerable and children	Number of Elderly & Vulnerable Under Universal Cover	2115 elderly persons were covered.
	To champion for efficient and effective service delivery	Enhanced efficiency and effectiveness of county services	Number of ICT centres equipped	2 centres were equipped, which is an achievement of the targets for the year under review.
Finance and Economic Planning.	To strengthen planning, budgeting, policy formulation and fiscal discipline for accelerated growth.	Enhanced fiscal discipline and coordination of economic development.	% Variance in planned and approved budgets	In the FY 2020/21 there was no variance between the planned and approved budget.
			% Projects funded in the budget.	There was 100% budgeting for all the projects planned in the FY 2020/21 budget.
			% Rate of fiscal responsibility (absorption).	80.1% absorption rate reported.
			%Proportion of revenue collected vis-a-vis targets.	There was a difference of -2% reported between the collected (141,267,030) and estimated revenue value (144,000,000).
Agriculture & Irrigation	To improve crop production, post-harvest management and household income	Increased productivity for prioritized crop value chains (Mango, Avocado, Macadamia, Coffee, tea and Potato)	% Increase in production area of prioritized crop value chains	From 2018 to date the department distributed (i) 839,625 seedlings for the prioritized crop value chains (PCV C) (Mango, Avocado, Macadamia, Coffee and tea) and (ii) 294,550 Kgs of seed (Irish Potato) to farmers.

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				The seedlings/seed established an area of 1028 Ha. for the prioritized crop value chains and this translates to 37% increase in production area from 2840 to 3905 Ha.
			% increase in productivity per unit of prioritized crop value chains	There is a 12% Increase in yield from 166 to 173 tons
		Increased household earnings from prioritized crop value chains (Mango, Avocado, Macadamia, Coffee, tea and Potato)	% increase in gross margin per unit of prioritized crop value chains	Priority value chains witnessed a reduction 15% in gross margins compared to previous year majorly occasioned by market dynamics.
		Reduced household vulnerability to food insecurity	% reduction in food insecure households	6 % reduction from base year 2018
	To minimize degradation of agricultural farms and rehabilitate degraded areas	Reduced vulnerability of agricultural farms to climate change risks and disasters	% increase in agricultural land with conservation structures	175 farms laid and conserved in the period representing a 10.9% achievement.
	To enhance quality and diversity of agricultural produce through irrigation	Increased area under irrigation	% increase in agricultural land under irrigation	It is estimated at 10%
Tourism, Culture, Wildlife, Trade and Industry	To enhance tourism development	Increased tourist arrivals to the county	Number of tourist arrivals	65 international tourists and 1,238 local tourists visited Rimoi National Reserve. Hiking in other tourism sites i.e. Kureswo hot springs and Torok falls was also realized.

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				The covid 19 pandemic greatly affected the flow of visitors to the county.
			Direct tourism earnings	Revenue earnings from parks fees increased by 10% which is attributed to infrastructure improvement of tourist sites
	To improve business environment for trade investment in order to promote MSMEs	Enhanced business development linkages with stakeholders	Percentage of active loans being serviced	Repayment on existing loans is 25 percent for FY 20/21. COVID 19 effects led to drop in repayment
Public Works, Roads & Transport	To Design, develop, maintain and rehabilitate county road infrastructure, enhance Road safety and mobility for economic development	Improved Accessibility	Proportion of all-weather roads to the total road network	The proportion of all-weather roads marginally increased by 33.7 KM and now stands at 71 % of the total road network. During the period under review the county government managed to maintain a total of 396 KM of murrum roads completed by end of FY 2020/21
		Expanded road network	Total road network	The total county road network increased from 2,209.6 to 2,243.3 implying a 1.25 percentage increase. This can be attributed to the concerted efforts of allocating adequate money towards opening of new feeder roads countywide. During the period under review, the county government opened 33.7 KM of new feeder roads.
	To connect all households with electricity and light all urban areas	To light all urban areas	Towns connected with electricity	During the period under review, the county government installed KPLC street lights in 3 additional urban centres. including Kaptarakwa, Kitany and Kapkonga centres

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Office of the Governor	To improve open governance for prudent utilization of public resources	Enhanced Accountability	% increase of citizens with access to county government information	In 2020/21 FY the website downloads have increased by 9% on average mainly as a result of timely uploading of documents and reports on the county website. There was also great sensitization, awareness and involvement of the members of the public through public participation. There have been increased calls and SMS over the county telephone no.
			% value of audit queries reduced	The value of audit queries as a percentage of total expenditure reduced by 23 %, from 38.8% in FY 2016/17 to 15.8% in FY 2017/18 This is mainly attributed to the implementation of all IFMIS modules and staff training on open governance
			Incidence of conflicts reported and resolved	80 % of all reported cases were resolved. These include retendering of Supply of equipment for Kobil Small Home (PWD), holding several peace meetings to resolve cattle rustling and insecurity.
Health Services	To improve health status of the individual, family and Community by rendering facility-based county health services to the population	Improved equitable coverage and utilization of health services	Episodes with over 7 days stock-outs for any of the 15 tracer medicines	There have been frequent reported stock outs owing to the inability of KEMSA to supply essential medicines in time despite prompt payments.
			Average waiting time for outpatient consultation	The waiting time has increased from 7 minutes to 10 minutes. This is attributed to COVID-19 measures which have introduced precautions to prevent spread.
			% of health facilities meeting minimum standards of quality of care	Percentage of health facilities meeting minimum standards of quality of care improved to 70% from 32% following upgrading of facility infrastructure and equipment

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	To reduce incidences of preventable diseases and ill health	Improved healthy lifestyles and environment	OPD utilization rate	OPD utilization rate has declined to 2.2 due to patients avoiding health facilities from fear of contracting COVID-19 infections.
			% average of facility skilled delivery	Skilled delivery has dropped to 56% from 65% due from fear of contracting COVID-19 infections
			% of fully immunized child coverage	Fully immunized children have dropped to 61% from 69% due to fear of contracting COVID-19 infections as parents stay away from health facilities.
			Contraceptive prevalence rate (modern Family Planning)	Use of Modern FP has dropped to 45% due to strong cultural and religious practices mainly use of Traditional FP
			Number of functional community health units	Functional units have increased to 45 from 32 with support from EDA for establishing new community units
			% of Households with functional latrines	Households with functional latrines increased from 75% to 92%. This is attributed to public health intervention measures namely CLTS.
			% of Households with hand washing facilities	Households with hand washing facilities increased from 15% to 85% mainly due to COVID19 interventions
			% of children under-5 years who are underweight	Children under-5 years who are underweight has reduced from 11% to 10%. Minimal change is attributed to irregular weather patterns affecting food production and over reliance on rain fed agriculture.
			% of children under-5 years who are stunted	Children under-5 years who are stunted are reduced from 30% to 26.4% owing to intervention measures.

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			% of population screened for non-communicable diseases	Population screened for non-communicable diseases has increased from 5% to 15%. This is attributed to EDA funds for screening of community members.
			HIV prevalence	HIV prevalence has increased from 1.9% to the current prevalence at 2.5% mainly due to urbanization following devolution of services to counties and ongoing road construction projects.
Water, Environment, Lands, Natural Resources, and Climate Change Management	To enhance sustainable access to potable water in a clean environment	Increased access to water and sanitation services	Proportion of households with access to clean and safe water segregated by headship and area/location	The proportion of households with access to safe water increased marginally from 34.3 to 34.5. 40 intake structures were constructed, 280km of pipeline extended, 22 boreholes drilled and equipped and 62 masonry tanks constructed.
			Proportion of urban households connected to sewerage services	The proportion of urban households connected to sewerage services is 0.8
	To enhance sustainable management and conservation of the environment	Conserved wetlands and water catchment areas.	Proportion of land under forest cover.	37.6
		Mainstreamed climate change actions		
	To have a sustainable solid waste management system	Clean environment	Towns with adequate Solid waste management systems	0
To achieve efficient and environmentally sound land uses and development in both urban and rural areas	Well-coordinated land use	No. of well-planned urban centers	During the period under review development plans for 2 urban centres were developed	
		Proportion of landowners with title deeds	52	
Livestock Production,	To promote Livestock production and productivity	Increased livestock productivity	% Productivity per livestock unit	Average productivity per livestock unit increased from 30 to 33%

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Veterinary, Fisheries and Cooperative Development	To Promote fisheries production and productivity	Increased fish productivity	% Productivity per fishpond	The % fish productivity per fishpond was at 30% due to off-take challenges mainly hotels
	To enhance growth and development of co-operatives	Enhanced Growth and Development of Co-operatives for income generation	Average income earned by farmers in Kshs.	- Dairy co-op 33/= per kg
				- Wool co-op 200/= per kg
				- Coffee co-op 345/= per kg
			% increase of farmers enrolled in cooperative societies	- Ground nuts co-op 100/= per kg
				- Marketing co-op 5%
				- Urban sacco 3%
				- Rural sacco 4%
				- Women sacco 5%
				- Youth sacco 6%
- Matatu sacco 2%				
To promote Livestock health and productivity	Reduced livestock disease prevalence	% Reduction in livestock disease prevalence	ECF-30% due to County vaccination supported by KCSAP in 10 wards. FMD-(-25%) due to targeted and mass vaccinations LSD-(-15%) increase in disease prevalence in what is believed to viral mutations PPR— (-50%) due to County vaccination supported by ERLP in the Kerio valley wards. CCPP-(-30%) S/G Pox-(_25%) BQ/Anthrax-40% Rabies-(-20%)	

Source: CIDP and ADP

**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING**

Elgeyo Marakwet County exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on our CIDP pillars

1. Sustainability strategy and profile

Sustainability strategy is to ensure provision of service to citizens as mandated by the law. First, the county has prioritised ensuring enough capacity that guarantees continuous service delivery as mandated by constitution of Kenya, 2010. This can be achieved through ensuring the right balance of recurrent vs development expenditure, allocating enough resources for maintenance, improving own source revenue and involvement of community in project management. With regards to the balance of recurrent vs development the county government has consistently strived to ensure that at least 30% of the county revenue is allocated to development. The county government however has experienced immense pressure from the rising wage bill occasioned by the implementation of SRC circulars on salary harmonization and CBA agreements for health workers in the recent past, which has been worsened by the lack of commensurate increase of revenue allocated to the county by Commission on Revenue Allocation, CRA. Nevertheless, it is the county's aim to adhere to this requirement in the long run.

Another focus concerns own source revenue. To ensure sustainable own source revenues, the county government enhanced the use of automated payment systems to minimize contact with cash to help seal financial leakages. Further, the county government has continued to seek partnerships with development partners and mobilize resources from other development actors. To compete effectively for performance based conditional grants including KDSP, KUSP and other programs, the county government has improved on key result areas that are assessed for disbursement including community participation, human resource management, financial management and integrity assurance of staff.

Another strategy is civic engagement and public participation. The involvement of the citizenry in the entire project cycle from the planning stage right through to commissioning has ensured that the desired benefits in terms of the objectives and strategies are achieved. This has been hampered by protocols put in place following the outbreak of COVID-19 pandemic, which aim to ensure containment of the spread. To ensure adherence to public participation requirement, the county government has continued to pursue other forms of civic engagement, i.e. social media and the use of public representation committees especially Ward Development Committees (WDC), Project Management Committees (PMC) and County Budget and Economic Forum, (CBEF).

2. Environmental performance

Population pressure on land and poor land use has eventually led to encroachment into the forest, riparian reserve and fragile ecosystems. This has resulted in serious environmental degradation and biodiversity loss. Climate change impacts resulting from deforestation,

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overgrazing and charcoal burning has led to soil erosion, landslides, and mudslides. Extreme weather events such as rainstorms destroy public buildings and cause storm water.

Hydropower potential has dramatically reduced during the past 20 years due to destruction of water catchment areas.

Enforcement of existing legal directives geared towards protection of the natural environment for the benefit of present and future generations have been undertaken. Further, the County government has established systems of environmental impact assessment, environmental audit and monitoring of the environment; eliminating processes and activities that are likely to endanger the environment including charcoal burning, farming on fragile zones and forest encroachment. Alongside the legal framework, all environmentally sensitive areas have been protected through annual tree planting program in wetlands, forest ecosystems and escarpment. The County government in collaboration with other partners has planted over 2,000,000 assorted exotic tree seedlings on gazetted forests, farmlands and institutions and additional 6,000 bamboo seedlings in wetlands, springs and water catchment areas.

Financial constraints remain a challenge in implementation of planned priorities to increase biodiversity conservation. However, partnerships and collaborations are continuously being sought by the County Government in order to bridge the financial gaps emanating from the inadequate resources within the county.

On waste Management Policy, the County endeavors to achieve Zero waste especially in urban areas through solid waste management, solid waste segregation, environmental clean ups and development of solid waste management policy. An average of 30 tonnes of solid waste are collected per day in urban Centres of the County, which represents 30 percent of the waste that is generated. Waste that is generated in the County is not segregated at the source, neither is it recycled. Household waste generated at the household level is managed at the household level through refuse pits. Both at the household level and the dumping sites, the waste disposal system is crude dumping and burning. The County does not have a NEMA designated dumping site and trucks. Hazardous medical waste from health facilities are disposed off by incinerators constructed within the facilities.

3. Employee Welfare

Human resource management is key for effective and efficient service delivery in the county government. With regard to this, the County has customized the Public Service Commission Human Resource Policy and Manual, 2016 in the human resource management process including hiring process that ensures adherence to gender parity with a male-female ratio of almost 1:1. The County Human resource policies and manual are in process of completion. Stakeholder engagement in the human resource processes is also adhered to and include needs assessment, budget availability for recruitment, departmental requisition via County Human Resource Advisory, Advertisement, Recruitment, appointment and feedback mechanism. Skills development and management of career has been the pursuit of the county government in collaboration with the Kenya School of Government, state departments and other partners who have played a critical role in empowering the staff through capacity building. This has led to optimal utilization of staff as realized through correct staff placement, redesignations, transfers and promotions. Performance contracting is signed by the state officers, chief officers and directors while performance appraisal is signed by all the officers below director level.

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The County has not developed Occupational Safety and Health Act (OSHA). However, there is compliance to the National Government OSHA, 2007. These include Firefighting equipment, access to offices by PWDs, warning signage on cigarette smoking, designated Fire assembly points, Staff complaints and compliment registers, HIV and Aids publicity, hand washing and sanitizing to mitigate the COVID-19 pandemic and more so awareness of workplace risk and other measures.

4. Marketplace Practices

a) Responsible competition practice.

Continued capacity building by partners such as National Treasury, Ministry of Devolution, GIZ and amongst others to train county staff on integrity assurance offices to champion ethical practices within the county public service. There has also been the operationalization of the county service delivery committee co-chaired by the Governor and county commissioner to champion for effective service delivery to stakeholders.

b) Responsible Supply chain and supplier relations

The County Government has trained suppliers on online tendering processes and government procedures and policies. To ensure good business practices, the contractors are being paid on time for the supply of goods and in adherence to the Public Procurement and Asset Disposal Act (2015) that provides procedures for efficient public procurement and for asset disposal by public entities.

The county has also adhered to the Public Procurement and Disposal (Preference and Reservation) Regulations 2011, by setting aside at least 30% of procurement opportunities for youth, women and persons with Disability.

c) Responsible marketing and advertising

The enforcement team in collaboration with the county trade officers work together in the implementation of national and international advertisement requirements that apply to specific products such as food, alcohol, medicines and tobacco, potatoes among other consumables. They ensure that all required information for these products are displayed accurately and clearly as recommended. The county also ensures compliance to Weights and Measures Act by undertaking impromptu inspections and calibrations among traders.

d) Product stewardship

This is achieved through the following efforts by:

- Regularly reviewing legislation pertaining to weights and measures and assessing adequacy of the machinery-machines like weighing machines are regularly used in trading and sometimes consumers get misled about the authenticity of the weighing scales. That's why we regularly review machines through our weights and measures officers

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- Developing, strengthening and maintaining strong consumer protection policy-by taking into account the guidelines set out. Each organization should set its own priorities for protection of consumers.
- Organizing training programmes for educators, mass media professionals and consumers advisers, to enable them to participate in carrying out consumer information and education programmes. –this will help them to make decision that affects them in the market
- Availing facilities to test and clarify the safety, quality and performance of essential consumer goods and services-this is why we have organizations like KEBS that protect the consumers from exploitation.
- Sensitization of citizens through public participation on consumer rights and interests based on premises such as Cooperative societies and milk ATMS,

5. Community Engagements

Social Protection aims at improving the wellbeing of the elderly, vulnerable and children. In ensuring protection of the elderly, every year the county allocates funds for medical cover to the elderly who are not covered by the national medical cover scheme. This way, all elders are covered.

The county through the Department of Sports, Youth Affairs, ICT and Social Services initiated programs aimed at ensuring gender parity, social inclusion of all members of the community, and improving socio-economic welfare of the marginalized citizens i.e., youth, women and PWDs. Two programs are geared towards achieving these objectives: Social Protection and Social Empowerment.

Social Empowerment includes enterprise support by establishing Income Generating Activities, IGAs to groups of the marginalized, i.e., women, youth and PWDs. This helps the groups establish businesses and earn income. Youth Skill Development activities are done by the Department too. This includes provision of bursaries to youth in Vocational Training Centers. This helps the youth gain knowledge that can help them secure employment opportunities. Another activity is behavior change initiatives for women engaging in illicit brewing by enrolling the women in a rehabilitation program established by the county, geared towards ensuring that they have alternative sources of income.

Strategies in the County health sector include Focus on community health strategy by training CHVs to ensure there is a team up to the village level, Community engagement through involvement of facility management committee, Continuous training and sensitization of staff to ensure a human rights based approach while handling patients and Decentralization of services with targeted improvement of facilities such as opening of emergency maternities in dispensaries and opening up of labs in health centers

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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, 2021. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the county Executive;
- (v) Selecting and applying appropriate accounting policies; and
- (iv) Making accounting estimates that are reasonable in the circumstances.

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

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

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

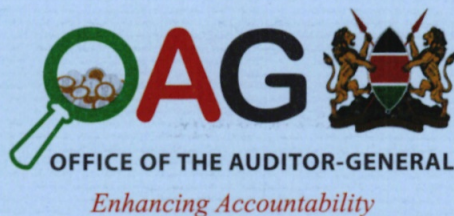
Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 7th February, 2022.

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County Executive Committee Member – Finance and Economic Planning



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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the 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 County Executive of Elgeyo Marakwet set out on pages 1 to 59, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 Elgeyo Marakwet as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

Several balances reflected in the financial statements contain anomalies, as explained in the following paragraphs:

1.0 Differences Between Financial Statements' and Ledger Balances

Balances for several accounts reflected in the financial statements, differ with those reflected in the Integrated Financial Management System (IFMIS) ledger in relation to identical accounts, as indicated in Appendix I to this report.

No reconciliations were provided by Management for the variances, and as a result, the accuracy, completeness and validity of the respective balances and the financial statements could not be confirmed.

2.0 County Own-Generated Receipts

2.1 Land Rates and Plot Rents

The statement of receipts and payments reflects County own-generated receipts totalling to Kshs.141,267,030. However, audit review of records on the land rates receipts included in the balance revealed the following anomalies:

- (i) Management did not maintain updated records on all land owners in the County. In addition, the valuation rolls applied in collecting land rates were old having been prepared by local authorities that became defunct in 2013. Further, an inventory or register showing kiosk owners, plot allottees and individuals granted Temporary Occupation Licenses (TOL) was not provided for audit review. As a result of these anomalies, the accuracy of the land rates and plot rents reported to have been collected in food and other markets could not be confirmed.
- (ii) The summary of individual receipts issued to the land rent payees and revenue control sheets used in accounting for the revenue and the respective bank deposit slips were not provided for audit review. As a result, the accuracy and validity of the respective collections reflected in the financial statements could not be confirmed.

2.2 House Rent Receipts

Examination of rent collection records indicated that the County Executive inherited residential houses from the Ministry of Health and other devolved units previously managed by the National Government. The houses were located at Chebiemet Sub-County Hospital and in Iten Municipality and were occupied by the County Government's employees in the year under review.

However, Management did not maintain a register on the number and cadre of staff housed and rent paid by each tenant. Further, there were no records confirming that rent payment deductions made on the salaries of the tenants were remitted to the County Revenue Fund Account. As a result, the accuracy and completeness of the rent receipts could not be confirmed.

3.0 Proceeds of Domestic and Foreign Grants

The statement of receipts and payments reflects proceeds of domestic and foreign grants totalling Kshs.522,542,496 which however contains the following anomalies:

3.1 World Bank Grants

World Bank grant receipts totalling Kshs.31,892,642 include receipts totalling Kshs.15,815,034.75 received after the end of the financial year under review on 30 June, 2021. Therefore, the presentation of the receipts as income for the year under review is misleading and the account's balance totalling Kshs.31,893,642 is not fairly stated.

3.2 Kenya Urban Support Programme - Iten Municipality

Similarly, conditional grant receipts totalling Kshs.49,600,541 for the Kenya Urban Support Programme include receipts totalling Kshs.24,028,387 received after the end of the financial year under review on 30 June, 2021.

In view of the anomalies the domestic and foreign grants balance totalling Kshs.522,542,496 reflected in the financial statements is not fairly stated as it includes receipts received in the 2021/22 financial year.

4.0 Grants to Municipality of Iten

Examination of Kenya Urban Support Programme records indicated that remittances totalling Kshs.49,600,541 were made to the Municipality of Iten in the year under review. However, Management did not submit financial statements of the Municipality for the year to the Auditor-General for audit as required under Section 46 of the Urban Areas and Cities Act, 2011. Consequently, in addition to Management having contravened the law, the occurrence, accuracy, completeness and valid use of the of the balances could not be confirmed.

5.0 Cash and Cash Equivalents

The statement of financial position reflects cash balances totalling Kshs.812,977,815 as at 30 June, 2021, as further disclosed in Note 21(A) to the financial statements. However,

the IFMIS bank reconciliation statements in Annex 9 to the financial statements reflects unexplained variances in respect to several Central Bank of Kenya cash accounts, as detailed in Appendix II to this report.

In addition, IFMIS bank reconciliation statements for three bank accounts maintained at the Central Bank of Kenya (CBK) and which were indicated to have held balances totalling Kshs.270,004,973 as at 30 June, 2021 were not reflected in the Annex.

In view of these discrepancies, the accuracy of the cash and cash equivalents balance totalling Kshs.812,977,815 reflected in the statement of financial position as at 30 June, 2021 could not be confirmed.

6.0 Acquisition of Assets

6.1 Non-Assets Costs

The summary of non-current asset register reflected in Annex 6 to the financial statements reflects historical costs of fixed assets carried forward totalling Kshs.4,769,545,340 as at 30 June, 2021. The balance includes assets costing Kshs.879,828,665 added during the year under review. However, verification of the asset registers and other records revealed that the later balance included non-asset costs such as night-out allowances and other expenses all totalling Kshs.12,234,628. Further the balance carried forward totalling Kshs.4,768,039,520 excludes non-current assets totalling Kshs.28,476,670 acquired during the year under review which were, however, not debited to the non-current assets account.

In view of these issues, the non-current assets balances totalling Kshs.4,769,545,340 reflected in the summary of fixed assets is not fairly stated.

6.2 Lack of Fixed Assets Register

Examination of asset balances revealed that Management did not maintain a register of land and buildings with details on the parcels of land owned by the County Executive and the terms under which these were held. The missing information included conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure or leasehold terms, among other details. Further, the summary of non-current assets register reflects assets acquired by the County Executive which includes land totalling Kshs.127,775,934, buildings and structures totalling Kshs.1,398,343,356. In addition, the register reflects additions for land amounting to Kshs.311,440,000 and additions to buildings amounting to Kshs.192,138,277 made in the year under review denoted as assets owned by defunct local authorities. However, the respective ownership documents were not provided for audit verification and as a result ownership of the assets by the County Executive could not be confirmed.

6.3 Excluded Assets

In addition, as similarly reported in the previous year, the summary of non-current assets register balance totalling Kshs.4,769,545,340 as at 30 June, 2021 excludes fixed assets with a historical cost of Kshs.568,889,166 denoted as property of defunct local authorities.

Management indicated that the existence and valuation of the assets had not been finalized. As a result, the accuracy and completeness of the assets taken over from defunct local authorities could not be confirmed.

In view of these discrepancies, the accuracy, valuation, and completeness of non-current assets totalling Kshs.4,769,545,340 reflected in the register 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 Elgeyo Marakwet in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation reflects an approved budget for the year under review totalling Kshs.5,951,738,488 against actual receipts totalling Kshs.4,981,056,085 resulting in a shortfall of revenue totalling Kshs.970,682,403 or 18% of the approved budget. Similarly, out of the approved expenditure budget totalling Kshs.5,951,738,488, the County Executive spent Kshs.4,766,343,635 resulting in under-expenditure of Kshs.1,185,394,855 or 20% of the budget.

The revenue shortfall and under-expenditure implies that some activities and projects in the annual work plan may not have been implemented by the County Executive. This may have in turn constrained delivery of services to the residents of Elgeyo Marakwet.

2.0 Under-Collection of Local Revenue

During the year under review, the County Executive had targeted to raise revenue totalling Kshs.144,000,000 from local revenue sources but collected Kshs.141,267,030 translating to a revenue shortfall of Kshs.2,732,970 or 2% which was not far from the target. However, there were significant decreases in revenue realized against several accounts compared to the previous financial year, as detailed in the schedule below:

Revenue Item		30 June, 2021 (Kshs.)	30 June, 2020 (Kshs.)	Decrease Over Previous Year (Kshs.)	%
1.	Fines, Penalties and Forfeitures	110,066	450,161	(340,095)	(76%)
2.	Rent	0	624,492	(624,492)	(100%)

Revenue Item		30 June, 2021 (Kshs.)	30 June, 2020 (Kshs.)	Decrease Over Previous Year (Kshs.)	%
3.	Water Supply administration	157,260	186,910	(29,650)	(16%)
5.	Market/Trade Centre Fee	4,403,206	7,870,664	(3,467,458)	(44%)
6.	Parking Fees	4,139,280	5,113,020	(973,740)	(19%)
7.	Animal Stock Auction Fees	800,600	1,176,840	(376,240)	(32%)
8.	Promotion/Advert	417,050	2,666,410	(2,249,360)	(84%)
9.	Youth Affairs and Sports	4,203,600	5,374,000	(1,170,400)	(22%)
10.	Tourism	180,350	704,200	(523,850)	(74%)
11.	Agriculture	3,300	264,650	(261,350)	(99%)
12.	Other Education Related Receipts	4,600,000	10,684,152	(6,084,152)	(57%)
	Total	19,014,712	35,115,499	(16,100,787)	(46%)

Management did not provide a satisfactory explanation for the declining trend in revenue collection. Further, no disclosure has been made on the measures taken to reverse the negative trend.

Failure to realize revenue targets may constrain the capacity of the County Executive to deliver services to the county residents.

3.0 Under-Absorption of Grants

Note 2, to the financial statements indicates that at the close of the previous financial year on 30 June, 2020 the County Executive had unutilized domestic and foreign grants totalling Kshs.432,523,171. Receipts during the year under review totalled Kshs.646,417,255 and therefore total funds available for the year amounted to Kshs.1,078,940,426. The unutilized balance amounted Kshs.673,579,016 at the end of the year under review on 30 June, 2021.

Failure to spend the large grant balance totalling Kshs.673,579,016 may have resulted in delay in implementation of the respective budgeted programmes and activities.

4.0 Prior Year Issues

The audit report for the year ended 30 June, 2020 highlighted several unsatisfactory matters relating to balances reflected in the financial statements, lawfulness and effectiveness in use of resources and internal control. The Note 7.11 of other important disclosures in the financial statements for the year under review indicates that the issues had not been resolved as at 30 June, 2021. The status of the issues will be confirmed upon their deliberation by the Legislature.

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

1.0 Irregularities in Compensation of Employees

1.1 Over-Commitment of Salaries

Examination of the Integrated Personnel and Payroll Database (IPPD) payroll revealed that monthly deductions on the salaries of 197 employees were beyond one-third of their basic pay contrary to the provisions of Section 19(3) of the Employment Act Cap 226. Consequently, the Management was in breach of the law for allowing and effecting the which exposed the staff to the risk of pecuniary embarrassment.

1.2 Late Remittance of Statutory Deductions

Records on remittance of statutory deductions indicated that in the year under review, the County Executive delayed in remitting statutory deductions totalling Kshs.5,857,930 owed to the Kenya Revenue Authority (KRA), contrary to Section 19(4) of Employment Act Cap 226.

Further, the records indicated that Management processed tax and other statutory deductions totalling Kshs.7,280,603 manually instead of using the prescribed internet banking platform.

Besides having contravened the law, the County Executive may incur penalties and interest for the delayed remittances.

1.3 Penalties for Late Payment of Taxes

Other records on employee costs indicated that penalties totalling Kshs.5,857,930 were paid for delay in payment of personnel income tax and social security benefits. Had the dues been paid promptly, the wasteful expenditure would not have been incurred.

1.4 Manual Processing of Personnel Emoluments

Examination of expenditure records on personnel emoluments indicated that payments totalling Kshs.52,545,931 were processed and paid manually contrary to Section 1.5.1 of the Financial Accounting Recording, and Reporting Manual which requires each County Government Department use the Integrated Personnel and Payroll Database (IPPD) to maintain data and information on each of its employees and issue each one of them with a unique payroll number from the system upon appointment.

Consequently, Management was in breach of the law.

1.5 Excessive Expenditure on Compensation of Employees

Review of the County Executive budget for the year ended 30 June, 2021 indicated that budgeted expenditure on compensation of employees amounted to Kshs.2,310,990,012 or 39% of the budgeted revenue totalling Kshs.5,951,738,488. Actual expenditure on the item was Kshs.2,278,660,160 equivalent to 46% of actual revenue. Therefore, the budgeted and actual expenditure was in excess of the threshold of 35% prescribed in Section 25(1b) of the Public Finance Management Act (County Government) Regulations, 2015.

Consequently, the Management was in breach of the law and further, the over-expenditure may have donated imprudent use of public funds.

2.0 Lack of Ethnic Diversity in Staff Establishment

Examination of the June, 2021 payroll indicated that out of 1,708 permanent staff of the County Executive, 1,598 or 94% were from one ethnic community. This was contrary to the requirement of Article 232 (1) (h) of the Constitution of Kenya, 2010 and Section 7(1) of the National Cohesion Act which requires public entities to seek to reflect the diversity of the people of Kenya in employment of staff. Consequently, Management was in breach of the law.

3.0 Failure to Establish the County Emergency Fund

Contrary to Section 110 of the Public Finance Management Act, 2012 Management, the County Executive had as at 30 June, 2021 not yet established an emergency fund for the County. Consequently, the Management was in breach of the law. In addition, in the absence of the Emergency Fund, the County Executive may not be adequately prepared to alleviate the effects of emergencies that may occur in the County.

4.0 Delay in Implementation of Projects

The contract for the construction of Iten Disaster Management Centre, improvement of drainage and walkways, supply and delivery of refuse collection compactor truck, supply and delivery of fabricated skip containers, supply and installation of fabricated litter bins at Iten Municipality valued at Kshs.84,924,410 was signed on 22 February, 2021 for implementation in 180 days ending 21 August, 2021.

As at the time of the audit, 270 days or 150% of the contract period had lapsed after the signing of the contract period while work performance was at 65% of the contracted works. The County Executive had approved the extension of the contract period by 120 days which translated to a total of 300 project implementation days.

No satisfactory explanation was provided by Management for the failure by the contractor to complete the project in due time. The delay in its completion has denied the County's residents the services expected of the project.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, 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

1.0 Lack of Operating Manuals

Management had in the year under review not developed financial manuals, policies and procedures to guide key processes and controls for the management of revenue, assets and expenditure. The manuals and policies would have prescribed roles and responsibilities in County operations and provided for segregation of duties and other controls.

In the absence of the manuals, guidance and control on management of revenue, assets and expenditures of the County Executive may be inadequate.

2.0 Inadequate Internal Audit Function

Review of the internal control system revealed that no internal audit reviews were conducted in the year under review in spite of the Internal Audit Directorate having eight (8) members staff in position. In addition,, there was no Audit Committee to provide assurance on the integrity of the County Executive's financial information, its system of governance, risk management and internal control, as well as legal and ethical conduct of Management and employees.

In the absence of a proper internal audit function, internal control, risk management and overall governance may not have been properly established in the County Executive.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government is aware of the intention to dissolve the County Executive.

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 compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to 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 control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

07 June, 2022

Appendix I

Variations in Balances Reflected in the Financial Statements

Item Description	Financial Statements Amounts (Kshs.)	Amounts as Per IFMIS Records (Kshs.)	Variations (Kshs.)
Receipts			
Exchequer Releases	4,193,371,800	4,275,657,341	(82,285,541)
Proceeds from Domestic and Foreign Grants	522,542,496	465,330,496	57,212,000
County Own-Generated Receipts	141,267,030	139,209,838	2,057,192
Payments			
Compensation of Employees	2,278,660,160	2,277,993,763	666,397
Use of Goods and Services	493,559,151	493,068,472	490,679
Transfers to other Government Units	1,032,079,124	444,289,506	587,789,618
Assets			
Bank Balances	812,977,815	(7,506,248,965)	8,319,226,780
Cash in Hand	-	2,125,024,856	(2,125,024,856)
Accounts Receivables - Outstanding Imprests and Clearance Accounts	-	(14,233,592)	14,233,592
Liabilities	812,977,815	(5,395,457,702)	6,208,435,517
Net Financial Assets	721,533,629	(4,592,929,868)	5,314,463,497
Fund Balances Brought Forward	506,821,179	(2,308,033,966)	2,814,855,145
Surplus/ Deficit for the year	214,712,450	-	214,712,450
Net Financial position	721,533,629	-	721,533,629

Appendix II

Cash and Cash Equivalents – Differences in Financial Statements and IFMIS Balances

Bank	Account No.	Balance as per IFMIS Bank Reconciliation (Kshs.)	Balance as per Financial Statements (Kshs.)	Difference (Kshs.)
CBK	1000455527	(2,197,375.00)	14,988,860.00	(17,186,235.00)
CBK	1000171723	287,167,506.90	378,742,279.00	(91,574,772.10)
CBK	1000240571	42,517,482.20	91,444,186.00	(48,926,703.80)
CBK	1000171391	(86,333,119.50)	4,630,764.00	(90,963,883.50)
CBK	1000413905	(7,730,645.00)	46,970.00	(7,777,615.00)
CBK	1000287748	(11,592,687.70)	10,109.00	(11,602,796.70)
CBK	1000171421	(1,067,996,932.55)	148,250.00	(1,068,145,182.55)
CBK	1000253948	(78,195,279.85)	45,286,603.00	(123,481,882.85)
CBK	1000367946	(13,679,902.00)	2,757,794.00	(16,437,696.00)
CBK	1226128939	NOT PROVIDED	-	
CBK	1000433884	NOT PROVIDED	219,796,404.00	(219,796,404.00)
CBK	1000372238	NOT PROVIDED	50,208,569.00	(50,208,569.00)

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

7. FINANCIAL STATEMENTS

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

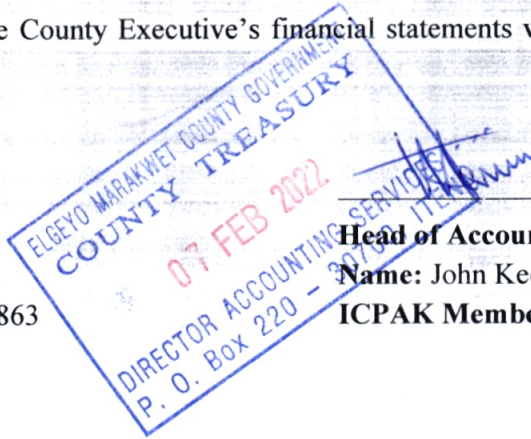
		2020-2021	Restated 2019-2020	2019-2020
	Notes	KShs	KShs	KShs
RECEIPTS				
Exchequer releases	1	4,193,371,800	3,529,228,200	3,529,228,200
Proceeds from Domestic and Foreign Grants	2	522,542,496	468,081,830	468,081,830
Transfers from Other Government Entities	3	123,874,759	118,394,482	118,394,482
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Proceeds from Sale of Assets	6	-	-	-
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	141,267,030	141,145,227	141,145,227
Returned CRF issues	10	-	-	-
TOTAL RECEIPTS		4,981,056,085	4,256,849,739	4,256,849,739
PAYMENTS				
Compensation of Employees	11	2,278,660,160	2,123,891,276	2,123,891,276
Use of goods and services	12	493,559,151	543,427,752	525,491,147
Subsidies	13	25,419,643	30,228,000	30,228,000
Transfers to Other Government Units	14	1,032,079,124	748,511,158	748,511,158
Other grants and transfers	15	26,593,112	38,143,162	38,143,162
Social Security Benefits	16	30,203,780	27,078,298	27,078,298
Acquisition of Assets	17	879,828,665	862,647,069	862,647,069
Finance Costs, including Loan Interest	18	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-
Other Payments	20	-	-	-
TOTAL PAYMENTS		4,766,343,635	4,373,926,714	4,355,990,109
SURPLUS/DEFICIT		214,712,450	(117,076,975)	(99,140,370)

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

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 7th February, 2022 and signed by:



Chief Officer
Name: Chang'kwony M Nixon
ICPAK Member Number: 11863



Head of Accounting Services
Name: John Keen Murkeu Jairo
ICPAK Member Number: 8112

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

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

		2020-2021	Restated 2019-2020	2019-2020
	Notes	KShs	KShs	KShs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	21A	812,977,815	590,667,031	590,667,031
Cash Balances	21B	-	-	-
Total Cash and cash equivalent		812,977,815	590,667,031	590,667,031
Accounts Receivables	22	-	-	17,936,606
TOTAL FINANCIAL ASSETS		812,977,815	590,667,031	608,603,637
FINANCIAL LIABILITIES				
Accounts Payables –Retention Monies	23	91,444,186	83,845,852	83,845,852
NET FINANCIAL ASSETS		721,533,629	506,821,179	524,757,785
REPRESENTED BY				
Fund balance b/fwd	24	506,821,179	631,050,738	631,050,738
Prior year adjustments	25	-	(7,152,582)	(7,152,582)
Surplus/Deficit for the year		214,712,450	(117,076,976)	(99,140,370)
NET FINANCIAL POSITION		721,533,629	506,821,179	524,757,785

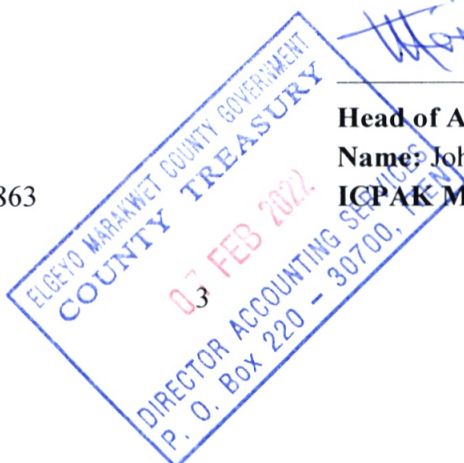
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 7th February, 2022 and signed by:



Chief Officer Finance
Name: Chang'kwony M Nixon
ICPAK Member Number: 11863



Head of Accounting Services
Name: John Keen Murkeu Jairo
ICPAK Member Number: 8112



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

7.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021.

		2020-2021	Restated 2019-2020	2019-2020
	Notes	KShs	KShs	KShs
Receipts from operating income				
Exchequer Releases	1	4,193,371,800	3,529,228,200	3,529,228,200
Proceeds from Domestic and Foreign Grants	2	522,542,496	468,081,830	468,081,830
Transfers from Other Government Entities	3	123,874,759	118,394,482	118,394,482
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	141,267,030	141,145,227	141,145,227
Returned CRF issues	10	-	-	-
Payments for operating expenses				
Compensation of Employees	11	(2,278,660,160)	(2,123,891,276)	(2,123,891,276)
Use of goods and services	12	(493,559,151)	(543,427,752)	(525,491,147)
Subsidies	13	(25,419,643)	(30,228,000)	(30,228,000)
Transfers to Other Government Units	14	(1,032,079,124)	(748,511,158)	(748,511,158)
Other grants and transfers	15	(26,593,112)	(38,143,162)	(38,143,162)
Social Security Benefits	16	(30,203,780)	(27,078,298)	(27,078,298)
Finance Costs, including Loan Interest	18	-	-	-
Other Payments	20	-	-	-
Adjusted for:				
Decrease/(Increase) in Accounts Receivables	26	-	16,635,604	(1,301,002)
Increase/(Decrease) in Accounts Payables	27	7,598,334	(15,229,949)	(15,229,949)
Other Adjustments-Prior year Adjustments	25	-	-	-
Net cash flow from operating activities		1,102,139,449	746,975,747	746,975,747
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	6	-	-	-
Acquisition of Assets	17	(879,828,665)	(862,647,070)	(862,647,070)
Net cash flows from Investing Activities		(879,828,665)	(862,647,070)	(862,647,070)
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-
Net cash flow from financing activities		-	-	-
NET INCREASE IN CASH AND CASH				
		222,310,784	(115,671,323)	(115,671,323)

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

EQUIVALENTS				
Cash and cash equivalents at BEGINNING of the year	21	590,667,031	713,490,935	713,490,935
Prior year adjustment		-	(7,152,582)	(7,152,582)
Cash and cash equivalents at END of the year	24	812,977,815	590,667,031	590,667,031

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 7th February, 2022 and signed by:



Chief Officer Finance
Name: Chang'kwony M Nixon
ICPAK Member Number: 11863



Head of Accounting Services
Name: JohnKeen Murkeu Jairo
ICPAK Member Number: 8112

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

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,861,300,000	-	3,861,300,000	4,193,371,800	(332,071,800)	109%
Proceeds from Domestic and Foreign Grants	626,325,110	(32,278,856)	594,046,254	522,542,496	71,503,758	88%
Transfers from Other Government Entities	123,874,760	-	123,874,760	123,874,759	1	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated receipts	144,000,000	-	144,000,000	141,267,030	2,732,970	98%
Return issues to CRF- Roll over funds B/f	1,150,053,927	78,463,549	1,228,517,476	-	1,228,517,476	0%
TOTAL	5,905,553,795	46,184,693	5,951,738,488	4,981,056,085	970,682,403	84%
PAYMENTS						
Compensation of Employees	2,290,005,822	20,984,190	2,310,990,012	2,278,660,160	32,329,852	99%
Use of goods and services	668,102,284	5,145,403	673,247,687	493,559,151	179,688,536	73%
Subsidies	27,904,894	(1,395,244)	26,509,650	25,419,643	1,090,007	96%
Transfers to Other Government Units	1,222,094,642	5,499,906	1,227,594,548	1,032,079,124	195,515,424	84%
Other grants and transfers	35,731,481	8,645,832	44,377,313	26,593,112	17,784,201	60%
Social Security Benefits	33,653,812	(181,226)	33,472,586	30,203,780	3,268,806	90%
Acquisition of Assets	1,625,060,862	7,485,832	1,632,546,694	879,828,665	752,718,029	54%
Finance Costs, including Loan Interest	-	-	-	-	-	-

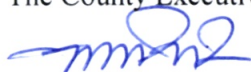
ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	3,000,000	-	3,000,000	-	3,000,000	0%
TOTAL	5,905,553,795	46,184,691	5,951,738,488	4,766,343,635	1,185,394,855	80%
SURPLUS/(DEFICIT)	-	-	-	214,712,450		

Notes:

- The overall absorption of funds for both recurrent and development expenditure is 80%
- The variance of Sh.332,071,800 in Exchequer releases is the amount for Equitable share not received in the previous year but received in the FY 2020/2021
- The adjustments of sh.46,184,691 in the budget figures represent the additions and reductions in the amount of original budget due to supplementary budget during the year. There was one supplementary budget passed during the year.
- Sh. 1,228,517,476 included in the Budget represent the roll-over funds from previous financial year.
- The actual total receipts per stream against the Budget are tabulated under the CEC forward statement.
- Sh.3,000,000 allocated to Emergency Fund was not spent during the year since there was no cases of emergencies.

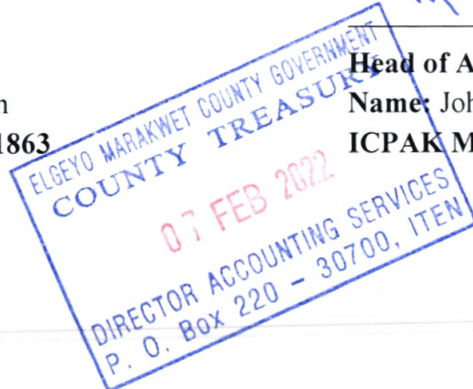
The County Executive's financial statements were approved on 7th February, 2022 and signed by:



Chief Officer Finance
Name: Chang'kwony M Nixon
ICPAK Member Number: 11863



Head of Accounting Services
Name: John Keen Murkeu Jairo
ICPAK Member Number: 8112



ELGEYO MARAKWET COUNTY EXECUTIVE
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7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,131,232,131	218,614,447	3,349,846,578	3,391,848,921	(42,002,343)	101%
Proceeds from Domestic and Foreign Grants	8,788,919	-	8,788,919	8,788,919	-	100%
Transfers from Other Government Entities	-		-	-	-	
Proceeds from Domestic Borrowings	-		-	-	-	
Proceeds from Foreign Borrowings	-		-	-	-	
Proceeds from Sale of Assets	-		-	-	-	
Reimbursements and Refunds	-		-	-	-	
Returns of Equity Holdings	-		-	-	-	
County Own Generated receipts	144,000,000	-	144,000,000	141,267,030	2,732,970	98%
Return issues to CRF- Roll over funds B/f	-		-	-	-	
TOTAL	3,284,021,050	218,614,447	3,502,635,497	3,541,904,870	(39,259,373)	101%
PAYMENTS						
Compensation of Employees	2,290,005,822	20,984,190	2,310,990,012	2,278,660,160	32,329,852	99%
Use of goods and services	367,958,304	70,827,573	438,785,877	345,936,647	92,849,230	79%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	561,721,163	44,566,888	606,288,051	597,709,787	8,578,264	99%
Other grants and transfers	50,000	38,852,313	38,902,313	22,255,562	16,646,751	57%
Social Security Benefits	33,653,812	(181,226)	33,472,586	30,203,780	3,268,806	90%
Acquisition of Assets	27,631,949	43,564,709	71,196,658	40,896,154	30,300,504	57%
Finance Costs, including Loan Interest	-	-	-	-	-	-

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	3,000,000	-	3,000,000	-	-	-
TOTAL	3,284,021,050	218,614,447	3,502,635,497	3,315,662,090	186,973,407	95%
SURPLUS/(DEFICIT)	-		-	226,242,780		

Notes:

- a) The overall absorption for Recurrent expenditure is 95%
- b) The variance in actual Exchequer is the amount of previous Financial year received and accounted in FY 2020/2021

The County Executive's financial statements were approved on 7th February, 2022 and signed by:



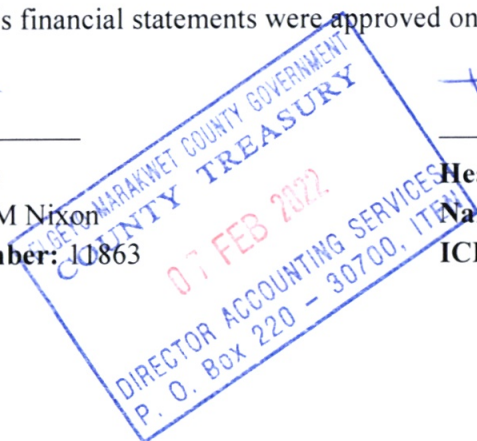
Chief Officer Finance

Name: Chang'kwony M Nixon
ICPAK Member Number: 10863



Head of Accounting Services

Name: JohnKeen Murkeu Jairo
ICPAK Member Number: 8112



ELGEYO MARAKWET COUNTY EXECUTIVE
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7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	730,067,869	(218,614,447)	511,453,422	801,522,879	(290,069,457)	157%
Proceeds from Domestic and Foreign Grants	626,325,110	(32,278,856)	594,046,254	522,542,496	71,503,758	88%
Transfers from Other Government Entities	115,085,841	-	115,085,841	115,085,840	1	100%
Proceeds from Domestic Borrowings	-		-	-	-	-
Proceeds from Foreign Borrowings	-		-	-	-	-
Proceeds from Sale of Assets	-		-	-	-	-
Reimbursements and Refunds	-		-	-	-	-
Returns of Equity Holdings	-		-	-	-	-
County Own Generated receipts	-		-	-	-	-
Return issues to CRF- Roll over funds B/f	1,150,053,927	78,463,549	1,228,517,476	-	1,228,517,476	0%
TOTAL	2,621,532,747	(172,429,754)	2,449,102,993	1,439,151,215	1,009,951,778	59%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	300,143,980	(65,682,170)	234,461,810	147,622,504	86,839,306	63%
Subsidies	27,904,894	(1,395,244)	26,509,650	25,419,643	1,090,007	96%
Transfers to Other Government Units	660,373,479	(39,066,982)	621,306,497	434,369,337	186,937,160	70%
Other grants and transfers	35,681,481	(30,206,481)	5,475,000	4,337,550	1,137,450	79%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,597,428,913	(36,078,877)	1,561,350,036	838,932,511	722,417,525	54%
Finance Costs, including Loan Interest	-		-	-	-	-
Repayment of principal on borrowings	-		-	-	-	-

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other Payments	-	-	-	-	-	-
TOTALS	2,621,532,747	(172,429,754)	2,449,102,993	1,450,681,545	998,421,448	59%
SURPLUS/(DEFICIT)	-		-	(11,530,330)		

Notes:

- a) The overall absorption for Development expenditure is 59%
- b) The variance in actual Exchequer releases is the amount for the previous Financial year received and accounted in FY 2020/2021
- c) The variance in the amount for other grants and transfers relate to donor funds (**KUSP, KCSAP, THS and ASDSP**) which was not received in full during the year.

The County Executive's financial statements were approved on 7th February, 2022 and signed by:



Chief Officer Finance
Name: Chang'kwony M Nixon
ICPAK Member Number: 11863



Head of Accounting Services
Name: JohnKeen Murkeu Jairo
ICPAK Member Number: 8112

ELGEYO MARAKWET COUNTY EXECUTIVE
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7.7. 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
4360			-	-	-	-	-
	0	Default - Non Programmatic	-	-	-	-	-
101000000		Land Policy and Planning	-	-	-	-	-
	101019999	Development Planning and Land Reforms	-	-	-	-	-
101004360		General administration and support services	100,777,147	(6,216,711)	94,560,436	93,881,395	679,041
	101014360	General administration and support services	100,777,147	(6,216,711)	94,560,436	93,881,395	679,041
102004360		Crop Development	556,795,213	11,507,417	568,302,630	371,455,738	196,846,893
	102014360	Cash Crops Development	32,009,209	4,662,995	36,672,204	13,843,345	22,828,859
	102024360	Food Crops Development	500,000	-	500,000	-	500,000
	102034360	Agricultural Extension and Training Services	524,286,004	6,844,422	531,130,426	357,612,392	173,518,034
103004360		Soil Conservation	1,294,590	15,608	1,310,198	164,080	1,146,118
	103014360	Soil Conservation	1,294,590	15,608	1,310,198	164,080	1,146,118
104004360		Irrigation Development	193,159,535	(9,255,157)	183,904,378	41,736,570	142,167,808
	104014360	Irrigation Development	193,159,535	(9,255,157)	183,904,378	41,736,570	142,167,808
105004360		General administration and support services	97,522,268	533,894	98,056,162	96,108,163	1,947,999
	105014360	General administration and support services	97,522,268	533,894	98,056,162	96,108,163	1,947,999
106004360		Livestock Development	55,686,396	5,167,265	60,853,661	35,506,614	25,347,047
	106014360	Livestock Production	48,600,931	5,221,398	53,822,329	34,771,614	19,050,715
	106024360	Livestock Extension and Training Services	7,085,465	(54,133)	7,031,332	735,000	6,296,332
107004360		Cooperative Development	9,079,272	(900,000)	8,179,272	6,332,126	1,847,146
	107014360	Cooperatives development	9,079,272	(900,000)	8,179,272	6,332,126	1,847,146

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108004360		Veterinary Services	33,680,770	4,584,300	38,265,070	26,251,370	12,013,700
	108014360	Disease Surveillance and control	23,379,570	2,262,600	25,642,170	17,586,810	8,055,360
	108024360	A I Services	10,301,200	2,321,700	12,622,900	8,664,560	3,958,340
109004360		General administration and support services	35,609,808	558,405	36,168,213	35,918,538	249,675
	109014360	General administration and support services	35,609,808	558,405	36,168,213	35,918,538	249,675
110004360		Tourism Development	6,124,128	2,400,733	8,524,861	6,508,200	2,016,661
	110014360	Tourism Development	6,124,128	2,400,733	8,524,861	6,508,200	2,016,661
111004360		Trade and Enterprise Development	3,794,640	-	3,794,640	1,498,020	2,296,620
	111014360	Trade and enterprise development	3,794,640	-	3,794,640	1,498,020	2,296,620
112004360		Culture and Heritage Preservation	5,759,550	(100,000)	5,659,550	3,893,976	1,765,574
	112014360	Culture and Heritage Preservation	5,759,550	(100,000)	5,659,550	3,893,976	1,765,574
201004360		General administration and support services	61,478,217	13,190,012	74,668,229	69,945,057	4,723,172
	201014360	General administration and support services	61,478,217	13,190,012	74,668,229	69,945,057	4,723,172
202004360		Road Improvement	491,184,257	918,000	492,102,257	398,289,281	93,812,976
	202024360	Rural road Works	491,184,257	918,000	492,102,257	398,289,281	93,812,976
203004360		Public works	6,643,600	1,432,000	8,075,600	7,244,677	830,923
	203014360	Public Works	6,643,600	1,432,000	8,075,600	7,244,677	830,923
204004360		Energy	6,728,000	2,520,000	9,248,000	9,178,340	69,660
	204014360	Energy	6,728,000	2,520,000	9,248,000	9,178,340	69,660
301004360		General administration and support services	38,369,182	92,382,402	130,751,584	94,064,327	36,687,257
	301014360	General administration and support services	38,369,182	92,382,402	130,751,584	94,064,327	36,687,257
302004360		Sports Development	63,362,475	(31,407,825)	31,954,650	15,688,128	16,266,522
	302014360	Sports Infrastructure Development	9,920,000	3,107,800	13,027,800	8,895,986	4,131,814
	302024360		53,442,475	(34,515,625)	18,926,850	6,792,142	12,134,708
303004360		Social Empowerment	37,328,731	25,129,752	62,458,483	31,033,318	31,425,166
	303014360	Social Empowerment	37,328,731	25,129,752	62,458,483	31,033,318	31,425,166
304004360		Social Protection.	9,300,000	(9,300,000)	-	-	-
	304014360	Social Protection	9,300,000	(9,300,000)	-	-	-
305004360		ICT Services	1,451,000	5,739,436	7,190,436	7,037,357	153,079
	305014360	ICT Services	1,451,000	5,739,436	7,190,436	7,037,357	153,079

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306004360		General administration and support services	196,390,607	(4,987,645)	191,402,962	188,897,839	2,505,123
	306014360	General administration and support services	196,390,607	(4,987,645)	191,402,962	188,897,839	2,505,123
307004360		Technical and Vocational Education and Training (TVET)	41,624,894	(12,092,594)	29,532,300	25,419,643	4,112,657
	307014360	Technical Vocational Education & Training	41,624,894	(12,092,594)	29,532,300	25,419,643	4,112,657
308004360		Pre-Primary Education	238,988,640	(50,219,029)	188,769,611	119,372,686	69,396,925
	308014360	Pre-Primary Education	238,988,640	(50,219,029)	188,769,611	119,372,686	69,396,925
401000000		Preventive & Promotive Health Services	-	-	-	-	-
	401019999	Health Promotion	-	-	-	-	-
401004360		General administration and support services	78,059,121	3,282,603	81,341,724	79,024,111	2,317,613
	401014360	General administration and support services	78,059,121	3,282,603	81,341,724	79,024,111	2,317,613
402004360		Water and Sanitation Management	211,921,855	1,770,130	213,691,985	133,132,501	80,559,484
	402014360	Water Services	211,921,855	1,770,130	213,691,985	133,132,501	80,559,484
403004360		Environmental Management and Protection	71,563,856	(69,163,856)	2,400,000	172,480	2,227,520
	403014360	Environmental conservation	71,563,856	(69,163,856)	2,400,000	172,480	2,227,520
404004360		Solid Waste Management	1,200,000	(1,000,000)	200,000	-	200,000
	404014360	Solid waste management	1,200,000	(1,000,000)	200,000	-	200,000
405004360		Lands, Physical Planning and Urban Development	234,024,252	(300,000)	233,724,252	62,388,005	171,336,247
	405014360	Lands, Physical planning and Urban Development	234,024,252	(300,000)	233,724,252	62,388,005	171,336,247
406004360		General administration and support services	1,545,876,304	62,639,230	1,608,515,534	1,585,325,603	23,189,931
	406014360	Default - Non Programmatic	1,545,876,304	62,639,230	1,608,515,534	1,585,325,603	23,189,931
407004360		Preventive and Promotive health	31,169,784	(16,247,372)	14,922,412	8,139,217	6,783,195
	407014360	Community and Environmental Health	25,754,114	(10,831,702)	14,922,412	8,139,217	6,783,195
	407034360	Communicable & Non-Communicable Disease Prevention & Control	5,415,670	(5,415,670)	-	-	-
408004360		Curative and Rehabilitative Health	267,932,682	(25,888,242)	242,044,440	115,671,841	126,402,999
	408014360	Commodity management	1,800,000	-	1,800,000	539,402	1,260,598

**ELGEYO MARAKWET COUNTY EXECUTIVE
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For the year ended June 30, 2021.**

	408024360	County Hospitals	41,240,958	(577,626)	40,663,332	24,521,500	16,141,832
	408034360	Primary Care Units	202,736,504	(25,834,516)	176,901,988	76,451,183	100,450,805
	408044360	Emergency Medical Services	22,155,220	523,900	22,679,120	14,159,757	8,549,763
501004360		General administration and support services	174,251,986	(5,345,194)	168,906,792	163,747,981	5,158,811
	501014360	General administration and support services	174,251,986	(5,345,194)	168,906,792	163,747,981	5,158,811
502004360		Open Governance, Transparency and Accountability	16,367,800	3,907,053	20,274,853	18,551,440	1,723,413
	502014360	Governance	16,367,800	3,907,053	20,274,853	18,551,440	1,723,413
503004360		General administration and support services	151,885,578	(26,393,193)	125,492,385	97,096,051	28,396,334
	503014360	General administration and support services	151,885,578	(26,393,193)	125,492,385	97,096,051	28,396,334
504004360		Public Service Management	32,346,009	(3,367,190)	28,978,819	16,870,590	12,108,229
	504024360		-	1,560,080	1,560,080	-	1,560,080
	504044360	Coordination of government functions	31,971,009	(5,327,270)	26,643,739	16,870,590	9,773,149
	504064360	Citizen participation and Civic Education	375,000	400,000	775,000	-	775,000
505004360		General administration and support services	68,476,851	4,693,945	73,170,796	63,516,725	9,654,071
	505014360	General administration and support services	68,476,851	4,693,945	73,170,796	63,516,725	9,654,071
506004360		Financial Management	110,370,018	3,639,397	114,009,415	111,612,789	2,396,626
	506014360	Monitoring, Evaluation and reporting	514,641	150,000	664,641	650,875	13,766
	506024360	Economic Planning & Budgeting	104,748,027	1,357,497	106,105,524	105,411,903	693,621
	506034360	Accounting services	1,544,061	850,000	2,394,061	2,262,887	131,174
	506044360	Supply Chain Management	1,180,110	150,000	1,330,110	1,253,990	76,120
	506054360	Revenue Management Services	2,383,179	1,131,900	3,515,079	2,033,135	1,481,944
507004360		General administration, planning and support services	45,000,000	57,103,501	102,103,501	37,939,240	64,164,261
	507014360	General administration, planning and support services	45,000,000	57,103,501	102,103,501	37,939,240	64,164,261
717000000		General Administration Planning and Support Services	-	-	-	-	-
717000000		General Administration Planning and Support Services	-	-	-	-	-
507004361			229,847,901	-	229,847,901	229,458,373	359,128

ELGEYO MARAKWET COUNTY EXECUTIVE
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	507014360	General administration, planning and support services	229,847,901	-	229,847,901	229,458,373	359,128
508004361			283,447,474	15,253,620	298,701,094	298,591,945	109,149
	508014360	Legislation and representation	283,447,474	15,253,620	298,701,094	298,591,945	109,149
509004361			59,679,404	-	59,679,404	59,679,300	104
	509014360	Legislative oversight	59,679,404	-	59,679,404	59,679,300	104
		Grand Total	5,905,553,795	46,184,695	5,951,738,490	4,766,343,635	1,185,394,855

ELGEYO MARAKWET COUNTY EXECUTIVE
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7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the Elgeyo Marakwet 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.

ELGEYO MARAKWET COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

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

ii) Transfers from the Exchequer

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

iii) External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their on-going satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

b) Recognition of payments

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

ELGEYO MARAKWET COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third Party Payments

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

5. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to **KShs 91,441,186** compared to **KShs 83,845,852** in prior period as indicated on note 23. There were no other restrictions on cash during the year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 8 of this financial statement is a register of the contingent liabilities in the year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 25th June, 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was one 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 the financial statements.

13. Comparative figures

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

**ELGEYO MARAKWET COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Subsequent events

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

15. Errors

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

16. Related party transactions

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

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7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	332,071,800	671,866,200
Total Exchequer Releases for quarter 2	1,274,229,000	695,034,000
Total Exchequer Releases for quarter 3	637,114,500	1,409,374,500
Total Exchequer Releases for quarter 4	1,949,956,500	752,953,500
Total	4,193,371,800	3,529,228,200

Note: The of Sh.4,193,371,800 include Sh.332,071,800 relating to Equitable share for FY 2019/2020 received in FY 2020/2021. The amount was received in the CRF account on 5th August 2020. The Equitable Share allocation for FY 2020/2021 for Sh.3,861,300,000 was received during the year.

1A. Equitable Share

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	332,071,800	671,866,200
Total Equitable Share for quarter 2	1,274,229,000	695,034,000
Total Equitable Share for quarter 3	637,114,500	1,409,374,500
Total Equitable Share for quarter 4	1,949,956,500	752,953,500
Total	4,193,371,800	3,529,228,200

1B: Level 5 Hospitals Allocation

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	15,180,000	11,250,000
World Bank – THUSCP	31,892,642	33,891,972
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme-Dev	45,000,000	169,253,594
Kenya Devolution Support Programme-Operations	-	30,000,000
Youth Polytechnic support grant	27,904,894	30,228,298
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme-Iten Mun.	49,600,541	64,229,946
Kenya Urban Support Programme-UIG	-	8,800,000
Agriculture Sector Development Support Project (ASDSP)	10,422,624	16,277,269
Kenya Climate Smart Agriculture Project (KCSAP)	252,644,795	104,150,751
Sub total	432,645,496	468,081,830
Proceeds from domestic and foreign grants received directly by the county		
COVID-19 Funds	89,897,000	-
Others	-	-
Sub total	89,897,000	-
Grand Total	522,542,496	468,081,830

Note: These are grants received through Exchequer

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	115,085,840	109,605,563
COVID-19 Fund	-	-
Abolishment of user fees in health centres and dispensaries	8,788,919	8,788,919
(insert name of budget agency)	-	-
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	123,874,759	118,394,482

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	KShs	KShs
Receipts from the 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	-	-

7. REIMBURSEMENTS AND REFUNDS

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

8. RETURNS OF EQUITY HOLDINGS

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. COUNTY OWN GENERATED RECEIPTS

	2020-2021	2019-2020
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	-	624,492
Plan approvals	78,000	33,500
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	110,066	450,161
Receipts from Voluntary transfers other than grants	-	-
Business permits	13,101,162	10,634,465
Liquor License	110,510	1,561,280
Cess	19,149,304	25,107,567
Poll rates	-	-
Plot rents	3,540,268	2,517,493
Administrative services fees	-	-
County's natural resources	-	-
Lease / rental of council's Infrastructure assets	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Market/trade Centre fee	4,403,206	7,870,664
Vehicle parking fees	4,139,280	5,113,020
Housing	1,243,696	
Social premises use charges		
School fees	-	-
Other education-related receipts	4,600,000	10,684,152
Public health services	2,593,868	2,555,290
Public health facilities operations	71,280,545	54,559,559
Environment & conservancy Administration	941,475	911,980

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	2020-2021	2019-2020
Slaughterhouses' administration	897,510	933,790
Water supply administration	157,260	186,910
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	-	-
Animal Stock auction fees	800,600	1,176,840
Trade applications fees	1,979,610	1,533,350
Clearance fees	12,200	18,800
Hide and skins	5,640	2,360
Promotion/advert	417,050	2,666,410
Trade	325,260	11,690
VSD Funds	851,975	1,445,940
Youth Affairs and sports	4,203,600	5,374,000
Agriculture	3,300	264,650
Tourism	180,350	704,200
Imprest Recoveries	326,134	435,515
Others fees and charges	5,815,161	3,767,148
Total	141,267,030	141,145,227

10. RETURNED CRF ISSUES

	2020-2021	2019-2020
	KShs	KShs
Recurrent account	-	-
Development account	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2020 - 2021	Restated 2019 - 2020	2019 - 2020
	KShs	KShs	KShs
Basic salaries of permanent employees	1,169,945,484	1,037,848,170	1,037,848,170
Basic wages of temporary employees	12,719,231	6,400,000	6,400,000
Personal allowances paid as part of salary	1,062,880,802	1,036,452,408	1,036,452,408
Personal allowances paid as reimbursements	119,494	1,296,260	1,296,260
Personal allowances provided in kind	-	-	-
Employer Contribution to compulsory National Social Schemes	-	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-	-
Pension and other social security contributions	32,995,149	41,894,438	41,894,438
Social benefit schemes outside government	-	-	-
Other personnel payments	-	-	-
Total	2,278,660,160	2,123,891,276	2,123,891,276

12. USE OF GOODS AND SERVICES

	2020 - 2021	Restated 2019 - 2020	2019 - 2020
	KShs	KShs	KShs
Utilities, supplies and services	15,740,478	18,332,401	18,332,401
Communication, supplies and services	2,837,902	6,261,887	6,231,887
Domestic travel and subsistence	85,570,911	91,733,694	90,368,734
Foreign travel and subsistence	983,740	-	-
Printing, advertising and information supplies & services	1,725,902	7,901,510	7,861,510
Rentals of produced assets	-	2,290,000	2,290,000
Training expenses	41,307,377	33,508,658	33,508,658
Hospitality supplies and services	6,933,720	13,647,490	13,622,890
Insurance costs	15,969,212	62,308,404	62,308,404
Specialized materials and services	155,293,981	190,976,313	182,772,793
Office and general supplies and services	8,460,579	10,492,714	10,492,714
Fuel, oil and lubricants	16,634,927	22,481,206	22,481,206
Other operating expenses	48,926,693	60,982,590	52,709,064
Routine maintenance –vehicles and other transport equipment	12,618,995	16,986,198	16,986,198
Routine maintenance – other assets	80,554,734	5,524,687	5,524,687
Total	493,559,151	543,427,752	525,491,147

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations	-	-
Grants to Youth Polytechnics ,Technical VTC	25,419,643	30,228,000
Subsidies to Private Enterprises	-	-
	25,419,643	30,228,000

Note: Sh.25,419,643 represent Grants to Youth Polytechnics, Technical Vocational Education & Training institutions

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government entities		
Transfer to County Assembly	587,729,618	537,766,160
Transfers to Other Counties		
Other Current Transfers –Donations (Office of governor)	4,000,000	4,000,000
Other Current Transfers –Donations (Youth and Sports)	32,624,214	28,479,176
Other Current Transfers - Kenya Climate Smart Agriculture	3,492,063	74,500,633
Other Current Transfers - Agriculture	349,093,166	-
Other Current Transfers - Education	11,167,000	-
Other Current Transfers -Health promotion	-	268,200
Other Capital Grants and Trans-Lands -Iten Municipality	-	370,200
Other Current Transfers -KUSP/UG	-	45,956,793
Other Capital Grants and Trans-Roads	-	896,300
Other Capital Grants and Trans -Livestock	899,236	-
Other Current Transfers –Social empowerment, Youth and Sports	596,827	-
Other Current Transfers -User Fees foregone (Health)	7,637,012	8,794,916
Other Current Transfers – DANIDA (Health)	19,985,397	11,250,001
Other Current Transfers –Transforming Health Systems (Health)	14,854,591	32,413,193
Other Current Transfers –Maternal Funds (Health)	-	3,815,586
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
TOTAL	1,032,079,124	748,511,158

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Other Grants and Transfers (Subscription to Platts)	50,000	-
Scholarships and other educational benefits	22,205,562	38,143,162
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other grants and Transfers – Livestock	4,337,550	-
Total	26,593,112	38,143,162

16. SOCIAL SECURITY BENEFITS

	2020 – 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits (Gratuity)	30,203,780	27,078,298
Social security benefits	-	-
Employer Social Benefits	-	-
Total	30,203,780	27,078,298

Note:

The benefits are gratuity contributions for the Chief Officers and CEC members during the year.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

<u>Non- Financial Assets</u>	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	168,473,371	216,876,935
Refurbishment of Buildings	400,961	600,000
Construction of Roads	230,767,413	251,426,217
Construction and Civil Works	196,567,674	218,263,284
Overhaul and Refurbishment of Construction and Civil Works	91,743,728	-
Purchase of Vehicles and Other Transport Equipment	10,422,830	24,470,000
Overhaul of Vehicles and Other Transport Equipment	665,300	152,200
Purchase of Household Furniture and Institutional Equipment	11,285,406	3,021,000
Purchase of Office Furniture and General Equipment	4,444,848	10,074,549
Purchase of Specialized Plant, Equipment and Machinery	45,835,200	59,848,791
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	41,464,004	49,113,292
Research, Studies, Project Preparation, Design & Supervision	10,545,080	3,183,145
Rehabilitation of Civil Works	67,212,850	25,578,137
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	39,520
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	-	-
<u>Financial Assets</u>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	879,828,665	862,647,070

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NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
CBK, Development Account (Ksh)	100017391	Development	4,630,764	5,777,652
CBK, Recurrent Account (Ksh)	1000171421	Recurrent	148,250	13,822
CBK, County Revenue Fund	1000171723	Revenue	378,742,279	67,488,789
KCB, Standing Imprest A/c	1140794779		-	6,953
KCB, County Revenue Collection A/c no.	1140751360		565,924	58,506
Access Bank, County Revenue Collection A/c	183290		3,475,679	1,740
Paybill Account -MPESA			16,030	31,740
CBK Road Maint Levy -Account	1000253948	Special purpose	45,286,603	89,192,340
CBK Dev of Youth polytechnic Account	1000367946	Special purpose	2,757,794	272,543
CBK Maternal Health Account	1000287748	Special purpose	10,109	4,537,272
Paybill Account -Cash in Transit			-	918,806
CBK Retention monies		Deposit account	91,444,186	83,845,852
CBK, KCSAP Account no.	1000364831		283,176	58,998,381
CBK, ASDSP Account no.	10004847	Special purpose	176,219	19,872,269
CBK, EMC Urb.(KUSP) Account	1000372238		50,208,569	71,762,498
KCB, ASDSP II Account	1226127010		-	6,699,551
CBK, EMC Urb.(KUSP) UIG Account	1000413905		446,970	9,496,280
CBK, EMC KDSP Account	1000433884	Special purpose	219,796,404	170,749,246
KCB, KCSAP A/c no.	1226128939	Special purpose	-	942,791
CBK COVID Ac no.	1000455527	Special purpose	14,988,860	-
Total			812,977,815	590,667,031

Note: Amount is as per cash book and bank reconciliation statements

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE

<i>Description</i>	2020 - 2021	Restated 2019 - 2020	2019 - 2020
	KShs	KShs	KShs
Government Imprests	-	-	17,936,606
Salary Advance	-	-	-
Clearance accounts	-	-	-
Total	-	-	17,936,606

<i>Breakdown of imprest and salary advance per department</i>	2020 - 2021	Restated 2019 - 2020	2019 - 2020
<i>Imprest</i>	KShs	KShs	KShs
As per the schedule	-	-	17,936,606
Sub-Total	-	-	17,936,606
Salary advance	-	-	-
Department	-	-	-
Sub-Total	-	-	-
Grand Total	-	-	17,936,606

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	-	-
Retention monies	91,441,186	83,845,852
Total	91,441,186	83,845,852

Note: The amount represents Retention monies held in trust for suppliers whose contract liability period not lapsed.

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	Restated 2019 - 2020	2019 - 2020
	KShs	KShs	KShs
Bank accounts	721,533,629	506,821,179	524,757,785
Cash in hand	-	-	-
Accounts Receivables	-	-	-
Accounts Payables	-	-	-
Total	721,533,629	506,821,179	524,757,785

25. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	-	16,635,604
Receivables as at 30 th June (b)	-	17,936,606
Increase)/ Decrease in Receivables (c=(b-a))	-	(1,301,002)

(Receivable as at 1st July for FY 2020/21 should be the same as receivable as at 30th June for FY 2019/20)

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (a)	83,845,852	99,075,800
Payables as at 30 th June (b)	91,444,186	83,845,852
Increase/ (Decrease) in payables c= b-a	7,598,334	(15,229,949)

(Payables as at 1st July for FY 2020/21 should be the same as Payable as at 30th June for FY 2019/20)

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7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	10,238,140	164,541,495	168,473,371	6,306,264
Construction of civil works	18,709,474	519,508,717	519,078,815	19,139,376
Supply of goods	22,365,799	154,936,233	155,293,981	22,008,051
Supply of services	33,829,130	307,765,486	336,182,003	5,412,613
Total	85,142,544	1,146,751,931	1,179,028,170	52,866,304

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	19,577,106	19,577,106	-
Middle management	-	85,599,130	85,599,130	-
Unionisable employees	-	2,160,764,693	2,160,764,693	-
Others-Temporary employees	-	12,719,231	12,719,231	-
Total	-	2,278,660,160	2,278,660,160	-

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OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	FY 2020/2021	FY 2019/2020
Description	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	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

a. External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b. Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance – loans		-	-
Undrawn external assistance – grants		-	-
Total		-	-

c. Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

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

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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

5.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

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

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

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OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members, CS, COS and Cos)	105,176,236	103,011,720
Total Key Management Compensation	105,176,236	103,011,720
<u>Transfers to related parties</u>		
Transfer to the County Assembly	587,729,618	537,766,160
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	587,729,618	537,766,160
<u>Transfers from related parties</u>		
Transfers from the Exchequer	4,193,371,800	3,529,228,200
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	123,874,759	118,394,482
(Insert any other transfers received)	522,542,496	468,081,830
Total Transfers from related parties	4,839,789,055	4,115,704,512

Note: Key Management Compensation for the year comprise compensation for Governor =No.1, D/Governor=No.1, CEC Members =No.12 and Cos=No.13, CS=1, COS=1

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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
County Executive Car & Mortgage Revolving Fund	2015	H/Quarters	JohnKeen Murkeu
County Education Bursary Fund	2015	H/Quarters	Nicholus Bett
Alcoholic Drinks Control Fund	2015	H/Quarters	David Kandie

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OTHER IMPORTANT DISCLOSURES (Continued)

8. Disclosure of Balances Accounts

(i) Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been 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)	2020 – 2021	2019 – 2020
			KShs	KShs
KCB ,County Revenue Collection A/c no. 1140751360	-	-	565,929	-
TNB ,County Revenue Collection A/c no. 183290	-	-	3,475,679	-
Total			4,041,608	-

(ii) Sub-County Imprest Accounts

The County Government operates 4 (Four) Sub-County Imprest account. The balances are disclosed at the end of the reporting period as below.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. Rate (if in foreign currency)	2020 – 2021	2019 – 2020
Imprest Accounts			KShs	KShs
KCB ,Keiyo North Sub-County Standing Imprest A/c no. 1175188891	Ksh.	-	-	-
KCB ,Keiyo South Sub-County Standing Imprest A/c no. 1175189332	Ksh.	-	-	-
Equity Bank , Marakwet West Sub-County Standing Imprest A/c no. 1530264990937	Ksh.	-	-	-
Equity Bank , Marakwet East Sub-County Standing Imprest A/c no. 1530264990966	Ksh.	-	-	-
Total				-

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Note:

The amount is not included in Cash and Bank balances as at 30th June, 2021 (**Note 23**) since the funds transferred to Sub-County Standing had been done through IFMIS and was charged to votes relating to various programs. The Unspent balances at the end of the year are transferred to County Revenue Fund.

(iii)Health Facilities Operational Bank Accounts

NO	Health facilities Bank Accounts	Account details		
		Bank	Branch	Account No.
1	Anin Dispensary	K.C.B	ITEN	1132912016
2	Arror Health Centre	K.C.B	ITEN	1103170562
3	Assumption sisters Dispensary	K.C.B	ITEN	1205221204
4	Biretwo H/c	K.C.B	ITEN	1127259032
5	Bungwet Dispensary	K.C.B	KAPSOWAR	1126498882
6	Busieso dispensary	KCB	KAPSOWAR	1120770378
7	Changach Barak	K.C.B	ELDORET	1125448237
8	Chebororwa H/C	K.C.B	Eldoret W.	1112356479
9	Chebulbai Dispensary	K.C.B	KAPSOWAR	1133580505
10	Chechan Dispensary	K.C.B	KAPSOWAR	1121585930
11	Chegilet H/c	K.C.B	ITEN	1133536344
12	Chemworor h/c	K.C.B	Kapsowar	1106924576
13	Chepkorio H/C	K.C.B	Eldoret	1124423990
14	Cheptebo Dispensary	K.C.B	ITEN	1133025153
15	Cheptobot Dispensary	K.C.B	KAPSOWAR	1126846724
16	Cheptongi H/C	K.C.B	KAPSOWAR	1128469871
17	Chesetan Dispensary	K.C.B	KAPSOWAR	1127186418
18	Chororget Dispensary	KCB	ITEN	1142789039
19	Chesiyo Dispensary	KCB	KAPSOWAR	1132302455
20	Chesoi Health Centre	K.C.B	KAPSOWAR	1202449328
21	Chesongoch Health Centre	Standard Chartered	ELDORET	1028115038000
22	Chesubet Dispensary	Co-operative	KITALE	1141269042200
23	Emsea Dispensary	K.C.B	ITEN	1133119174
24	Endo Health Centre	Standard Chartered	ELDORET	102815021800
25	Epke Dispensary	K.C.B	ELDORET	1125296070
26	Flax Dispensary	K.C.B	ELDORET	1123725462
27	Kaptum Dispensary	K.C.B	ITEN	1142859185
28	Kapkessum Dispensary	K.C.B	ITEN	1142889998
29	Kapalwat Dispensary	K.C.B	ELDORET	1124946233
30	Kapletingi Dispensary	K.C.B	ELDORET	1122843259
31	Kaptagat Forest	K.C.B	ELDORET	1123063966
32	Kalwal Dispensary	K.C.B	ITEN	1133595979

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33	Kapchebau Dispensary	K.C.B	KAPSOWAR	1127259806
34	Kararia Dispensary	K.C.B	KAPSOWAR	1127350463
35	Kapkata Dispensary	K.C.B	KAPSOWAR	1133023045
36	Kaplenge Dispensary	K.C.B	KAPSOWAR	1115378147
37	Kapsait Dispensary	K.C.B	KAPSOWAR	1115515497
38	Kapsowar Dispensary	K.C.B	KAPSOWAR	1126601330
39	Kaptoror Dispensary	K.C.B	KAPSOWAR	1124105875
40	Katee Dispensary	K.C.B	KAPSOWAR	1127267329
41	Kamoi Dispensary	K.C.B	KAPSOWAR	1127265083
42	Kabulwo Dispensary	K.C.B	ITEN	1156205026
43	Kapchebar Dispensary	K.C.B	ITEN	1133555934
44	Kabiemit Dispensary	Co-operative	ELDORET	1141183990700
45	Kaptiony Dispensary	Co-operative	ELDORET	1141183301800
46	kamasia h/c	Co-operative	Eldoret	1100046447900
47	Kapteren H/C	K.C.B	Iten	112457346
48	kabetwa h/c	K.C.B	Kapsowar	1121585760
49	Kamogo H/C	K.C.B	Kapsowar	1122372256
50	kaparon h/c	K.C.B	Kapsowar	1126568015
51	Kapyego Dispensary	K.C.B	ITEN	1142617238
52	Kapterit Dispensary	K.C.B	KITALE	1133043577
53	Kapchelal H/c	K.C.B	ITEN	1133465943
54	Kapchemuta Dispensary	K.C.B	KAPSOWAR	1169904157
55	Kapcherop H/C	K.C.B	Kitale	1119282977
56	Kaptalamwa H/C	K.C.B	Iten	1119326591
57	Kapkonga Dispensary	KCB	ELDORET	1171063806
58	KWS Rimoi Dispensary	K.C.B	ITEN	113387913
59	Songeto Dispensary	K.C.B	ITEN	1127258362
60	Simotwo Dispensary	Co-operative	ELDORET	1.14144E+12
61	Kipsoen Dispensary	K.C.B	ITEN	1142960161
62	Kimoloi Dispensary	K.C.B	ELDORET	1129025586
63	Kiptulos Dispensary	K.C.B	ELDORET	1122960018
64	Tabare Dispensary	K.C.B	ELDORET	1123431639
65	Tugumoi Dispensary	K.C.B	ELDORET	1133526934
66	Kipkabus Dispensary	K.C.B	ELDORET	1133125727
67	Nyaru Dispensary	K.C.B	ELDORET WEST	1123931038
68	NYS Dispensary	K.C.B	ITEN	1133536263
69	Sabor Forest Dispensary	K.C.B	ITEN	1133196691
70	Sego Dispensary	K.C.B	ITEN	1133454666
71	Setano Dispensary	K.C.B	ITEN	1133105025
72	Kimuren Dispensary	K.C.B	KAPSOWAR	1114820806
73	Maina Dispensary	K.C.B	KAPSOWAR	1126704520

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74	Maron-marichor Dispensary	K.C.B	KAPSOWAR	1122294727
75	Mungwa Dispensary	K.C.B	KAPSOWAR	1133058957
76	Segut Dispensary	K.C.B	KAPSOWAR	1127313738
77	Tuturung Dispensary	K.C.B	KAPSOWAR	1126535087
78	Tenden Dispensary	Co-operative	ELDORET	1100046808000
79	Koitugum Dispensary	Co-operative	ELDORET	1141046870400
80	Kondabilet Dispensary	K.C.B	ELDORET	73118085292
81	Jemunada Dispensary	K.C.B	KAPSOWAR	1126859907
82	Kibigos Dispensary	K.C.B	KAPSOWAR	1126748781
83	Kimnai Dispensary	K.C.B	KAPSOWAR	1103120581
84	Kiplobotwo Dispensary	K.C.B	KAPSOWAR	83181037099
85	Kipsaiya Dispensary	K.C.B	KAPSOWAR	1126826103
86	Matira Dispensary	K.C.B	KAPSOWAR	1109495374
87	Sangurur Dispensary	K.C.B	KAPSOWAR	1122946066
88	Sisiya Dispensary	K.C.B	KAPSOWAR	1183261985
89	Sumbeiywet Dispensary	K.C.B	KAPSOWAR	1126691089
90	Tunyo Dispensary	K.C.B	KAPSOWAR	1126436208
91	Korongoi Dispensary	K.C.B	KITALE	1126816787
92	Msekekwa H/C	K.C.B	Iten	1124857575
93	Lelboinet H/C	K.C.B	Eldoret W.	1123590729
94	Muskut H/C	K.C.B	Iten	1122946538
95	Kibendo H/C	K.C.B	ITEN	1133506410
96	Sergoit H/c	K.C.B	ITEN	1122926561
97	Turesia Dispensary	KCB	ELDORET	1169883494
98	ketigoi Dispensary	KCB	ELDORET	1171209207
99	mogil h/c	K.C.B	Kapsowar	1119328012
100	Kerer Dispensary	K.C.B	ITEN	1170851649
101	Kipsaos Dispensary	KCB	ELDORET	1156828554
103	Teber Dispensary	K.REP	ELDORET	1008030018469
104	Malkich Dispensary	KCB	KAPSOWAR	1158640692
105	Yatoi Dispensary	K.C.B	KAPSOWAR	1171643233
106	Kipkundul Dispensary	KCB	KAPSOWAR	1130989593
107	Kokwongoi Dispensary	K.C.B	KAPSOWAR	1113342765
108	Luguget Dispensary	K.C.B	KAPSOWAR	1136923799
109	Tenderwa Dispensary	K.C.B	KAPSOWAR	1171082940
110	Kapkitony Dispensaries	K.C.B	ELDORET	1167315944
111	Kapchesewes Dispensary	KCB	KAPSOWAR	1138885479
112	Nerkwo Dispensary	KCB	Kapsowar	1133257488
113	St Michael Embobot Dispensary	KCB	Kapsowar	1183068875
114	Kaptabuk Dispensary	EQUITY	KAPSOWAR	1090297015921
115	Kapsiw Dispensary	KCB	KAPSOWAR	1170060080

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116	Liter Dispensary	KCB	Kapsowar	1152035150
117	Kombabelio Dispensary	K.C.B	ITEN	117195109
118	Kapkoi Health Centre	Barclays	ELDORET	34605432
119	Iten County Refferal Hospital	K.C.B	ITEN	1147075433
120	Kamwosor Sub County Hospital	K.C.B	ITEN	1175480665
121	Chebiemit Sub County Hospital	K.C.B	ITEN	1147077398
122	Chebiemit Sub County Hospital	K.C.B	ITEN	1144786908
123	Tambach Sub County Hospital	K.C.B	ITEN	1147077878
124	Kaptarakwa Sub County Hospital	K.C.B	ITEN	1201924103
125	Kocholwo Sub County Hospital	K.C.B	ITEN	1147076758
126	Tot Sub County Hospital	K.C.B	ITEN	1147077452
	Operation Accounts			
127	EMC CHMT HSSF	KCB	ITEN	1148738517
128	Iten County Refferal Hospital	EQUITY	ITEN	1530279855730

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 2020/21 amounts relating to leased medical equipment was Kshs 0.00 (2019/2020 Kshs 131,914,894)

10. Contingent Liabilities

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

There is no pending litigation against the County Government.

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OTHER IMPORTANT DISCLOSURES (Continued)

11. COVID- 19 Funds

COVID-19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	57,212,000	-
Other donations for COVID-19 received directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments		
Purchase of COVID-19 materials- masks, sanitizers etc	42,223,140	-
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	14,988,860	-

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7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status:	Timeframe:
				(Resolved /Not Resolved)	Date when you expect the issue to be resolved)
1	Presentation of the Financial Statements				
1.1	Variance between Financial Statements and IFMIS Balances	There is no variance between the Financial Statements and IFMIS. The statement of receipts and payments for the year ended 30 June, 2019 reflect total payments of shs 4,428,199,059 which agrees with the figure of Sh.4,428,199,059 reflected in the statement of budget execution by programmes and sub-programmes (Pages 1 and 13 of of audited financial statements)	Chief officer –Finance	Not Resolved	3 months
2	Revenue Balances				
2.1	Irregular Accounting for Exchequer	The County Government was allocated Equitable share of Sh.3,768,000 as per County Allocation Revenue Act (CARA) in the FY 2018/2019. It is true that last trance of Sh.301,440,000 relating to the Equitable share was received on 5th July,2019.The National Treasury advised as per the general guidelines contained in the circular PSASB 1/12/Vol.1((44) dated 25th June,2019 (Copy availed to auditors) that the Exchequer be reported as per CARA and the same be included in the Financial statements for the year ended 30th June,2019.The funds had just been disbursed by the National Treasury before the end of the financial year and was still in transit. Sh.301,440,000 was included in the Financial statements since commitments for the same had been made in the system.	Chief officer –Finance	Not Resolved	3 months
2.2	Unconfirmed Own Generated Revenue Balance	The total actual local revenue collected during the year under review amounted to Ksh. 141,609,140. The total revenue collected and banked from the system was of Ksh. 33,470,055 against the initial system generated report of 3,856,473,390. The figure of Ksh. 3,715,003,569 stated as under banked were erroneously posted into the revenue system and the same has been reversed as per the attached corrected report. The erroneous receipts have since voided and invalidated in the system.	Chief officer –Finance	Not Resolved	3 months
2.3	Unbanked Revenue	The un-reconciled difference of Ksh.2,011,869,149 resulted from the amount erroneously posted from the gadgets and has been reversed. The corrected report generated from the system has been forwarded to auditors	Chief officer –Finance	Not Resolved	3 months

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3	Unsupported Prior Year Adjustments	The amount of Sh.2,131,440 reflected in the Financial statements as prior year adjustment relate to salaries erroneously paid twice to Smartlife Sacco in the FY 2017/2018 from the recurrent account. The amount was refunded on 31st August, 2019 through the recurrent account instead of Revenue account. The refund of the amount during the year resulted in overstatement of Recurrent Account Cash Book account. The amount have been reflected in the financial statements as prior year adjustment (Note 25 to the financial statements)	Chief officer -Finance	Not Resolved	3 months
4	Inaccurate Cash and Cash Equivalents	The variances between the IFMIS cashbook balances and Figures in the manual reconciliation is attributed to IFMIS system challenges .The County Treasury have sought technical assistance from the National Treasury to assist in cleaning up the system to correct error in the balances brought forward since the formation of the County Government. The variance is attributed to unposted and uncleared items in the systems.	Chief officer -Finance	Not Resolved	3 months
5	Unreconciled Compensation of Employees	The variance between IPPD and IFMIS figures resulted from payments of salaries to staff who are not in IPPD. The variance of Sh. 75,988,593.70 between Payroll records and IFMIS resulted from Employer Contribution to Social Security benefits amounting to Sh.48,486,529. The balance of Kshs.33,405,754 paid during the year under review relate to salary deduction not paid as at 30th June,2018.The amount has been included in the pending payables for the year as opening balance.	Chief officer - Finance/PSM	Not Resolved	3 months
6	Non-Disclosure of Temporary Employees	The County is in the process of formalizing their employment in consultation with the County Public Service Board.	Chief officer -Public Service Mgt	Not Resolved	3 months
7	Misclassification of Expenses				
7.1	Transfer to Other Government Entities	The amount of Kshs.16,488,547.85 in respect withholding tax, retention monies and financial assistance to Cooperative Societies and a further figure of Kshs.70,450,819.00 in respect payments which relate to acquisition of assets was budget under other transfers to government entities vote 2640499.The withholding Tax, Retention monies relate to pending bills brought forward from the previous year. Sh.70,450,819 relate to expenditure for Kenya Climate Smart Agriculture project, Kenya Urban Support Programme and items budget under and accounted for other Transfers to other Government entities.	Chief officer -Finance	Not Resolved	3 months
7.2	Acquisition of Assets	The expenditure of sh.12, 586,336 relate to research, allowances payable when undertaking the research, project preparation and design, Farmers training and sensitizations. The expenditure was budgeted, accounted and reported for under the vote relating to Research, Feasibility Studies, Project Preparation and Design, Project Supervision. The expenditure was charged to the following votes as contained in the standard chart of accounts vote 3111401 -Pre-feasibility, Feasibility and Appraisal Studies	Chief officer -Finance	Not Resolved	3 months
8.0	Payments outside IFMIS	The amount of Sh.5,885,935 relates to payments paid through IFMIS and was cleared in the Bank statement. The same is not captured in the IFMIS reports. The entries were erroneously entered through default expenditure code. We have since contacted the financial reporting unit at the National Treasury to assist in correcting the error.	Chief officer -Finance	Not Resolved	3 months

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9.0	Unsupported Expenditure on Domestic Travelling and Subsistence	All payments have been fully supported with Invitation letters, work tickets, Bus tickets and acknowledgements where applicable	Chief officer -Finance	Not Resolved	3 months
10.0	Unsupported Fuel and Lubricants Payments	The two major bulk suppliers namely Canary commercial agency and National Oil Corporation of Kenya supply the fuel in bulk to our fuel pump station which is issued to plant/equipment & vehicles through a fuel register manned at the pump. The fuel register was availed to auditors. The County Government encountered a problem in getting detail orders from the government printers despite several attempts through the procurement department. However the County Government has now developed own Detail orders	Chief officer -Roads	Not Resolved	3 months
11.0	Staff Emoluments not captured in IFMIS	It is true that during the period under review, salaries for 813 employees were processed manually and not through IPPD since most of them had not acquired the personal numbers. Most of the employees are nursery school teachers who had not secured the personal numbers.	Chief officer -Public Service Mgt	Not Resolved	6 months
12.0	Unconfirmed Fixed Assets Balances	The figure of Kshs.3,277,411,138 in the summary of fixed assets register (Annex 5 to the financial statements) which is at variance with the County Fixed Asset Register total assets figure of Kshs.537,000,235.99 is attributed to the following reasons:- 1. Some of the assets reflected in the financial statements include; such items as ECD Schools, Agricultural value addition equipment like milk processing machines are properties procured for and owned by the community and not the County Government. 2. Routine maintenance and opening of feeder roads, cultural artifacts were not captured in the fixed asset register. 3. Purchase of certified seeds, breeding stock and live animals are procured and distributed to farmers hence not entered into the fixed asset register. The County Government is in the process of inventoring separately all assets acquired in favour of the community as we await the decision/input of the public sector Accounting Standards board (PSAB).	Director Supply Chain/Chief officer Finance	Not Resolved	6 months
	Key Audit Matters				
13.0	Under-Absorption on Development vote	The under absorption in the development funds during the year is attributed by some departments to excessive rainfall, lengthy land acquisition processes, newly introduced e-procurement and delay in receipt of funding from the National Treasury, detailed project implementation status reports from some departments have not been availed to support the explanations given for the under absorption of development budget.	Chief officer -Finance	Not Resolved	3 months
14.0	Pending bills	The Pending Staff Payable and pending accounts payable amounting to Kshs.26,526,330 and 24,311,433 respectively were not paid on time because of of closure of IFMIS system invoicing rights by the National Treasury before the payments had been fully processed in the system. The pending bills were rolled over and were rebudgetted and paid in the subsequent year.	Chief officer -Finance	Not Resolved	3 months
	Report on Lawfulness and Effectiveness of use of Public Resources				

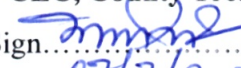
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15.0	Excessive Budget Allocation to County Assembly	<p>It is true that the approved expenditure of County Assembly shall not exceed 7% of the total revenue of the county government's budget or twice the personnel emoluments of the County Assembly, whichever is lower as per section 25(1) of PFM Act. However, we wish to respond as below;</p> <p>The County Assembly's budget allocation was determined at the County level during the budget making process in the same way all the other county departments are allocated funds. However, in 2014 County Assemblies went to court seeking direction on which entity should henceforth be responsible for determining budget levels for the arms of government in the devolved governance structure. It was ruled that the Commission on Revenue Allocation (CRA) annually would recommend Senate budget ceilings for County Assembly and the Senate would approve as it is or amend.</p> <p>The County Executive has no control over the budget amounts allocated to County Assemblies despite provisions of the cited PFMR 2015. We are seeking your indulgence on contradicting provisions between PFMR 2012 against County Allocation of Revenue Act (CARA) for County executives and assemblies. The office of Auditor General should recommend to parliament to harmonize provision of PFM Act and other financial enabling legislations</p>	Chief Officer -Finance/ Clerk to County Assembly	Not Resolved	3 months
16.0	Excessive Compensation of Employees	It is true that compensation of employees figures exceeds 35% as set out in PFM Act. The high personnel percentage is attributed to the high number of staff inherited from the defunct local authorities and devolved functions and low allocation from CRA coupled with limited local revenue streams within the county. However, the County Government will enhance revenue collection and carry out staff rationalization in order to comply with 35% requirement in future	Chief officer - Finance	Not Resolved	3 months
17.0	Excessive Deductions on Staff salaries	<p>The excessive loan repayments and other non-statutory deductions on salaries is attributed to the following reasons:</p> <p>It is true that some employees earned less than a third of basic pay despite efforts to control. This is because of deductions which come afterwards which are prioritized by IPPD and are unexpected. Such deductions include;</p> <ol style="list-style-type: none"> 1. Increase in minimum sacco share deduction by Afya sacco 2. Interdiction 3. Most of the cases have been corrected such as after interdiction, the deducted amounts will automatically be picked by the system however to avoid such anomalies in future, the County will take the following measures; 4. On increase in union dues and minimum sacco shares, the County will liaise with the concerned parties to consider employees abilities before effecting such deductions which normally come with IPPD updates and the County has no control over it. 	Chief officer - Public Service Mgt	Not Resolved	3 months

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18.0	Irregular payments to Council of Governors	The supporting documents relating to lease of Liaison office space sublet by Council of Governors (CoG) to the County has been provided. A letter from CoG communicating a resolution by the governors for all counties to support the annual devolution conference was also provided. The Contribution was made to Council of Governors for the Annual devolution conference in Kirinyaga to cater for County Government participation and delegate fees for the Governor, Deputy Governor, CEC's and a number of staff who attended the conference. The contribution also catered for exhibition stands for the County Government to showcase the achievements of the County. It was a requirement by the Council of Governors that all participating counties and their external organizations pay fees for their delegates participating in the conference.	Chief Officer-Office of the Governor	Not Resolved	3 months
19.0	Un-Submitted Forensic Audit Report	The investigation of payroll fraud has not been finalized. The case is still with the Director of Criminal Investigation.	Chief Officer-Office of the Governor	Not Resolved	3 months
19.0	Implementation of projects	The projects were not completed on time due to natural factors including rains	Chief officer -Various departments		
19.1	Incomplete, stalled and Unused projects	The projects are now complete	Chief officer Roads and Public works		
19.2	Full payment made for incomplete project	The County Government withheld 10% Retention monies. The defects have been remedied.	Chief officer-Roads and Public works		
	Report on Lawfulness and Effectiveness of use of Public Resources				
19.3	Staff with expired contracts still in payroll	This were staff who had left service and had not been cleared.	Chief officer PSM		
20	Lack of Internal Budget and Risk Policy Framework	It is true the Directorate of Internal Audit did not have a budget in the year under review. However this has been addressed in the current budget 2019 / 2020. See copy of vote book budget status .Copy forwarded to auditors in the response to Management letter. (Marked as ANNEX IV (1). A Draft Risk Management Policy Framework for Elgeyo Marakwet County awaiting approval is hereby availed. Copy forwarded to auditors in the response to Management letter. (Marked ANNEX IV (4).	Chief officer -Office of the Governor		
21	Lack of Information and Communication Technology Policy	The County now has developed ICT policy	Chief Officer PSM		
22	Lack of Risk Management Strategy	The County now has developed ICT policy	Chief Officer PSM		

CEC, County Treasury

Sign. 
Date. 07/2/2022

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	332,071,800	1,274,229,000	637,114,500	1,949,956,500	4,193,371,800
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme	4,200,000	5,490,000	-	5,490,000	15,180,000
World Bank – THUSCP			16,077,607	15,815,035	31,892,642
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme	-		45,000,000		45,000,000
Youth Polytechnic support grant	-	-	13,952,447	13,952,447	27,904,894
Abolishment of user fees in health centres and dispensaries		-	-	8,788,919	8,788,919
Kenya Urban Support Programme	-	25,572,154	-	24,028,387	49,600,541
Agriculture Sector Development Support Project (ASDSP)	-		10,246,405	176,219	10,422,624
Kenya Climate Smart Agriculture Project (KCSAP)	-	105,477,960		147,166,835	252,644,795
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-

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Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Roads Maintenance Levy Fund	-	28,771,460	28,771,460	57,542,920	115,085,840
COVID -19 Grants Bal b/f	32,685,000	-	-	-	32,685,000
COVID -19 Grants	57,212,000	-	-	-	57,212,000
Total	426,168,800	1,439,540,574	751,162,419	2,222,917,262	4,839,789,055

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

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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							
1. As per attached development pending bills list			10,238,140	164,541,495	168,473,371	6,306,264	
2.							
Sub-Total			10,238,140	164,541,495	168,473,371	6,306,264	
Construction of civil works							
3. As per attached development pending bills list			18,709,474	519,508,717	519,078,815	19,139,376	
4.							
Sub-Total			18,709,474	519,508,717	519,078,815	19,139,376	
Supply of goods							
5. As per attached pending bills list			22,365,799	154,936,233	155,293,981	22,008,051	
6.							
Sub-Total			22,365,799	154,936,233	155,293,981	22,008,051	
Supply of services							
7. As per attached pending bills list			33,829,130	307,765,486	336,182,003	5,412,613	
Sub-Total			33,829,130	307,765,486	336,182,003	5,412,613	
Grand Total			85,142,543	1,146,751,931	1,179,028,170	52,866,304	

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							-
1. Employee costs			19,577,106	19,577,106	-	-	-
2.							
Sub-Total			19,577,106	19,577,106	-	-	-
Middle Management							
3. Employee costs			85,599,130	85,599,130			
4.							
Sub-Total			85,599,130	85,599,130	-	-	-
Unionisable Employees							
5. Employee costs			2,160,764,693	2,160,764,693	-	-	-
6.							
Sub-Total			2,160,764,693	2,160,764,693	-	-	-
Others (specify)							
7. Employee costs			12,719,231	12,719,231	-	-	-
8.							
Sub-Total			12,719,231	12,719,231	-	-	-
Grand Total			2,278,660,160	2,278,660,160	-	-	-

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

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

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>	As per the schedule	20,370,799	20,370,799	-
<i>Name of Officer or Institution</i>		-	-	-
<i>Name of Officer or Institution</i>		-	-	-
<i>Name of Officer or Institution</i>		-	-	-
Total		20,370,799	20,370,799	-

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

(i) Assets Acquired by County Government

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	127,775,934	-	-	-	127,775,934
Buildings and structures	1,229,469,024	168,874,332	-	-	1,398,343,356
Transport equipment	148,346,760	11,088,130	-	-	159,434,890
Office equipment, furniture and fittings	206,510,559	15,730,254	-	-	222,240,813
ICT Equipment	20,203,447	-	-	-	20,203,447
Machinery and Equipment	412,226,963	45,835,200	-	-	458,062,163
Heritage and cultural assets	-	-	-	-	-
Seeds, Breeding stock and Live animals	55,728,436	41,464,004	-	-	97,192,440
Biological assets	-	-	-	-	-
Intangible assets	24,072,461	10,545,080	-	-	34,617,541
Infrastructure assets- Roads, Rails	1,665,383,091	586,291,665	-	-	2,251,674,756
Work in progress	-	-	-	-	-
Total	3,889,716,675	879,828,665	-	-	4,769,545,340

NB: The balance as at the end of the year is the cumulative cost of all assets bought by the County Executive. Additions during the year is 879,828,665 and agrees to note 17 on acquisition of assets during the year.

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(ii) Assets of defunct Local Authorities –Historical cost

Particulars of Class of Assets	County Council of Elgeyo Marakwet Kshs	County Council of Keiyo Kshs	Town Council of Iten Tambach Kshs	Total Kshs
Land	46,490,000	112,950,000	152,000,000	311,440,000
Buildings	66,538,277	12,500,000	113,100,000	192,138,277
Motor vehicles	39,527,464	12,450,000	4,880,000	56,857,464
Computers	1,347,000	330,000	120,500	1,797,500
Computers and Accessories	1,715,000	33,000	37,000	1,785,000
Furniture and fittings	1,381,675	398,000	416,000	2,195,675
Equipment	2,556,000	101,250	18,000	2,675,250
Total	159,555,416	138,762,250	270,571,500	568,889,166

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ANNEX 7 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	61,271,236	229,885,802	129,331,697	167,240,883	587,729,618	587,729,618	-	
2	County Education fund	-	-	-	28,105,562	28,105,562	28,105,562	-	
	Total	61,271,236	229,885,802	129,331,697	195,346,445	615,835,180	615,835,180	-	

PRINCIPAL FINANCE OFFICER *
 ELGEYO MARAKWET - COUNTY ASSEMBLY
 07 FEB 2022

PRINCIPAL FINANCE OFFICER *
 ELGEYO MARAKWET - COUNTY ASSEMBLY
 07 FEB 2022

Director of Finance
 County Executive

ELGEYO MARAKWET COUNTY GOVERNMENT
 COUNTY TREASURY
 07 FEB 2022
 DIRECTOR ACCOUNTING SERVICES
 P. O. Box 220 – 30700, ITEN

Director of Finance
 County Assembly/fund/project

PRINCIPAL FINANCE OFFICER *
 ELGEYO MARAKWET - COUNTY ASSEMBLY
 07 FEB 2022

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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						

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ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

The FO 30 Reports from IFMIS are attached.

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

ELGEYO MARAKWET COUNTY COVID 19 FUND A

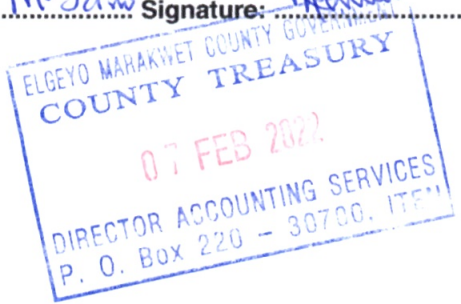
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000455527

Balance as per bank certificate	50,383,219.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	57,212,000.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	4,631,405.15
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-2,197,375.00

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 2/10/22

Reviewed by: D. OBERU Signature: [Signature] Date: 07/2/22

Approved by: Johnken M. JAW Signature: [Signature] Date: 7/2/22



BANK RECONCILIATION

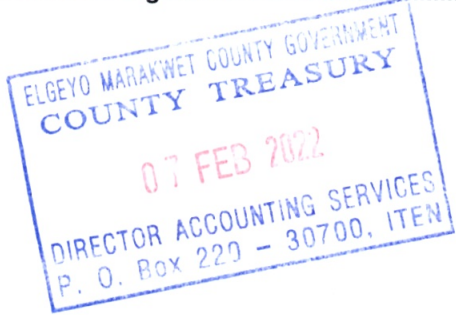
From Date : 01-JUL-20 To : 30-JUN-21

ELGEYO/MARAKWET COUNTY REVENUE FUND ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000171723

Balance as per bank certificate	452,274,346.25
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	4,693,823,391.35
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	4,528,716,552.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	287,167,506.90

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 07/02/2022
 Reviewed by: D. Chabli Signature: [Signature] Date: 07/2/22
 Approved by: Amken Mwangi Signature: [Signature] Date: 7/2/22



F.O. 30

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

DEPOSIT BANK - ELGEYO MARAKWET

From Date : 01-JUL-20 To : 30-JUN-21

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000240571

Balance as per bank certificate	71,324,009.60
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	61,582,768.25
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	32,776,240.85
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	42,517,482.20

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 07/02/2022

Reviewed by: D. O. FEB 11 Signature: [Signature] Date: 07/02/22

Approved by: John Keen M. Juma Signature: [Signature] Date: 7/2/22



F.O. 30

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

DEVELOPMENT BANK - ELGEYO MARAKWET

From Date : 01-JUL-20 To : 30-JUN-21

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000171391

Balance as per bank certificate	87,616,642.45
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	367,051,814.60
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	193,102,052.65
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-86,333,119.50

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 07/02/2022

Reviewed by: D. CHAB Signature: [Signature] Date: 07/02/22

Approved by: Johnken M. Jans Signature: [Signature] Date: 7/2/22

ELGEYO MARAKWET COUNTY GOVERNMENT
 COUNTY TREASURY
 07 FEB 2022
 DIRECTOR ACCOUNTING SERVICES
 P. O. Box 220 - 30700, ITEN

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

ELGEYO MARAKWET COUNTY URBAN INSTITUTIO

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000413905

Balance as per bank certificate	699,470.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	8,800,000.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	369,885.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-7,730,645.00

Reconciled by: S. STEPHEN Kilimo Signature: [Signature] Date: 07/02/2022
 Reviewed by: D. CHEBII Signature: [Signature] Date: 07/02/22
 Approved by: Johnken M. J. J. Signature: [Signature] Date: 7/2/2022



REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

ELGEYO MARAKWET MATERNAL HEALTH- WB

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000287748

Balance as per bank certificate	10,427,755.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	80,377,586.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	58,357,142.50
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-11,592,687.70

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 07/02/2022
 Reviewed by: D-HEBII Signature: [Signature] Date: 07/02/22
 Approved by: Johnken M. T. Airo Signature: [Signature] Date: 7/2/22



BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

RECURRENT BANK - ELGEYO MARAKWET

From Date : 01-JUL-20 To : 30-JUN-21

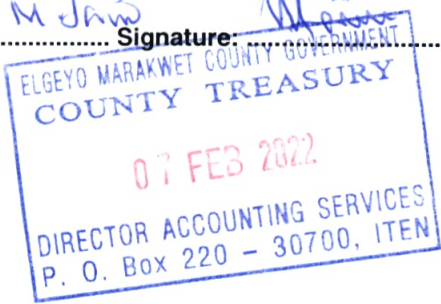
Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000171421

Balance as per bank certificate	118,303,680.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	20,211,467.10
2. Receipts in Bank Statement not yet recorded in Cash Book	1,167,572,042.70
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	1,086,456.90
4. Receipts in Cash Book not yet Recorded in Bank Statement	396,440.00
Bank Balance as per Cash Book	-1,067,996,932.55

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 07/02/2022

Reviewed by: D. CHEBIL Signature: [Signature] Date: 07/02/2022

Approved by: [Signature] Signature: [Signature] Date: 7/2/22



BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC F

From Date : 01-JUL-20 To : 30-JUN-21

Elgeyo Marakwet County Road Maintenance

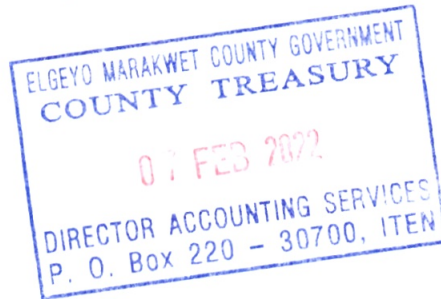
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000253948

Balance as per bank certificate	48,144,717.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	287,827,840.50
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	161,487,843.60
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-78,195,279.85

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 07/02/2022

Reviewed by: D. CHEBBI Signature: [Signature] Date: 07/02/22

Approved by: John Ken M.S. Signature: [Signature] Date: 7/2/22



REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

Elgeyo Marakwet County Village Polytech

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000367946

Balance as per bank certificate	14,224,992.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	27,904,894.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-13,679,902.00

Reconciled by: STEPHEN Kilima Signature: [Signature] Date: 07/02/2022

Reviewed by: D. CHZ Bill Signature: [Signature] Date: 07/2/22

Approved by: Johnken M-Jani Signature: [Signature] Date: 7/2/22

ELGEYO MARAKWET COUNTY GOVERNMENT
 COUNTY TREASURY
 07 FEB 2022
 DIRECTOR ACCOUNTING SERVICES
 P. O. Box 220 - 30700, ITEN

COUNTY GOVERNMENT OF ELGEYO MARAKWET
RECURRENT REPORT ON PENDING BILLS AS AT 30TH JUNE, 2021

S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)
OFFICE OF GOVERNOR					
				Cost of air tickets	202,080.00
1	AFRICAN TOUCH SAFARIS			Legal fees	185,000.00
2	KEMBOI S. L & CO. ADVOCATES			Supply and delivery of communication equipment	50,000.00
3	BASAKI LIMITED	256	26/5/2021	Development of high definition informercials	75,000.00
4	GUMZIGA AFRICA LTD	257	31/05/2021	Supply and delivery of tyres for 28CG047A	127,800.00
5	KETRICH LIMITED	259	10/6/2021	Provision of services for 28CG071A	80,600.00
6	MALAKAI HOLDINGS	209	14/06/2020	Service for 28cg029a	70,050.00
7	MALAKAI HOLDINGS	210	14/06/2020	Supply and delivery of Samsung galaxy a70	108,000.00
8	PRISTIM SUPPLIES LIMITED	214	16/06/2020	Supply and delivery of spare parts for 28cg029a	29,200.00
9	MALAKAI HOLDINGS	164	24/04/2020	Supply and delivery of 3 in 1 printer	60,000.00
10	MFI SOLUTUIONS LIMITED	245	20/04/2021	Service contracts	116,000.00
11	MFI SOLUTUIONS LIMITED		20/5/2021	Service for KBV 945N	22,040.00
12	MULTITECH MOTORS LIMITED	205	14/06/2021	Minor service for 28cg071a	47,850.00
13	MALAKAI HOLDINGS	181	29/05/2021	Service for gkb706d	26,100.00
14	ENASIL AGENCIES		20/05/2021		1,199,720.00
Total					
FINANCE AND ECONOMIC PLANNING					
1	Kenya County Gov Workers			Salary Deduction	11,100.00
Total					11,100.00
AGRICULTURE, LIVESTOCK AND FISHERIES					
1	Chebororwa ATC	337	18-May-20	Conference Services	150,000.00
2	African touch safaris	117	21-Apr-21	Provision of airtrave	14,500.00
3	African touch safaris	359/418	21/05/2021 & 24/05/2021	Provision of airtrave	34,550.00
4	Paper Elements Limited	424	17-Mar-21	supply of catridge toners	15,000.00
5	Kenland Vehicle Repairs	752	29-May-21	supply of battery n.70	10,500.00
6	Elgon Valley Resort	57	18-May-21	provision of catering	32,200.00
Total					256,750.00
EDUCATION, SCIENCE AND TECHNOLOGY					
1	Melee Investment Limited	420	18/05/2021	Supply of fuel	300,000
2	Belio Filling station	104	19/12/2019	Supply of fuel	200,000
Total					500,000
HEALTH					
1	Kenya N Secretaries Ass			Salary Deduction	540.00
2	Association of Public Health Officers Kenya			Salary Deduction	899,020.00
3	ENASIL AGENCIES	840	11/5/2021	MOTOR VIHECLE MAINTENANCE	10,800.00
4	Kenlands Vehicle Spares	838	11/5/2021	supply and delivery of spare parts for GK205F	22,000.00

5	Malakai Holdings Limited	839	11/5/2021	supply and delivery of spare parts for KCA264F	51,060.00
6	Tarakwa Tyres and Auto Spares	846	11/5/2021	supply and delivery of tyres 205R16-Good year	99,700.00
7	ENASIL AGENCIES	849	11/5/2021	SPARE PARTS	20,800.00
8	KENLANDS VIHECLE SP	851	11/5/2021	VEHICLE SPARES	138,400.00
9	MALAKAI AUTO HOLDINGS LTD	852	11/5/2021	VEHICLE SPARES	11,600.00
10	EMPIRE TECKOMS	862	11/5/2021	SUPPLY OF BATTERIES A A A RECHARGEABLE	52,000.00
11	LELAN EAST AFRICA LIMITED	915	14/6/2021	SUPPLY AND DELIVERY OF SINGAGES	99,999.00
12	NEGRIB ENTERPRISES	863	11/5/2021	SUPPLY OF FUEL	200,000.00
13	AFRICAN TOUCH SAFARIES	922	16/6/2021	PROVISION OF AIR TRAVEL SERVICES	109,650.00
14	STANDARD MEDIA GROUP	1564073	9/4/2021	PROVISION OF ADVERTISING SPACE	68,440.00
	Total				1,784,009.00
YOUTH, SPORTS, CULTURE AND GENDER					
1	African Touch Safaris	INV	6/4/2021	Airticket	64,100.00
2	Kerr Officepoint Enterptises	633	6/15/2021	Supplly of Office stationery	40,000.00
3	MELEE INVESTMENTS LTD	634	6/15/2021	Supply of Fuel	169,950.00
4	Noble Conference Centre	642	6/30/2021	Provision of Catering Services	32,000.00
5	Kenya Revenue Authority			Withholding Tax	28,716.00
6	Kenya Revenue Authority			Withholding Tax	16,503.00
	Total				351,269.00
LIVESTOCK PRODUCTION, FISHERIES AND CO-OPERATIVE DEVELOPMENT					
1	Kymrod	1033	09.06.2021	Supply & Delivery of slaughterhouse requirements.	809,900.00
2	Kenya School of Government	1065	17.06.2021	Kenya School of Government	130,000.00
3	African Touch Safaris			Travel	100,000.00
4	African Touch Safaris			Travel	133,000.00
5	Ketrich Ltd	1031	08.06.2021	motor vehicles	353,000.00
6	Mindililwo Filling station	1016	01.06.2021	Supply of diesel	30,000.00
7	NC Seven	1017	17.05.2021	Purchase of ICT networking & communication equipment	80,000.00
	Total				1,635,900.00
	Grand Total				5,738,748.00

COUNTY GOVERNMENT OF ELGEYO MARAKWET
DEVELOPMENT REPORT ON PENDING BILLS AS AT 30TH JUNE, 2021

S/ No	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Ousting Pending Bill Amount (Kshs.)
AGRICULTURE, LIVESTOCK AND FISHERIES					270,000.00
1	KALRO Coffee Research Institute	496	8-May-21	Coffee seeds Kabiemit ward	450,000.00
2	KALRO Coffee Research Institute	495	8-May-21	Coffee seeds Soy South ward	720,000.00
Total					236,050.00
EDUCATION, SCIENCE AND TECHNOLOGY					96,000.00
1	Makeshift Construction Limited	413	11/5/2021	Completion of twin ECDE classroom	96,000.00
2	Kenya Revenue Authority			Withholding Tax	332,050.00
Total					2,736,230.00
HEALTH					53,320.00
1	Talex Enterprises Limited	444	19.05.2020	Proposed construction of maternity at Kamwosor Sub county Hosp.	53,320.00
2	Libob Enterprises Ltd	1237370	11.07.2016	Proposed completion of maternity at Chebulbai Health centre	46,314.00
3	Bareu Gen. Const. & supplies Co. Ltd	704	25.09.2020	Completion of Kaparon Health Centre	1,000,000.00
4	Bareu Gen. Const. & supplies Co. Ltd	352	24/3/2020	Renovation and repairs of katalel	542,090.00
5	Sungari Company Limited	745	10.12.2020	Construction of Tulwobei Dispensary	1,479,300.00
6	Skyla Chemist	711	25.09.2020	Supply and delivery of medical equipments to kapchebar dispensary	997,300.00
7	Lakich Lab Ltd	712	9.04.2020	Supply and delivery of medical equipments to Mungwa dispensary	522,659.00
8	Caring International LTD	730	1.10.2020	Supply and delivery of medical equipments to Kipsero dispensary	70,330.00
9	Carebean Services Ltd	724	28.09.2020	Proposed construction of Septic tank at Tunyo Dispensary	1,100,000.00
10	Sonyo Enterprises Limited	842349		Proposed MCH block at Chepsirei Dispensary- Soy South ward	1,496,260.00
12	Tobik Enterprises Limited	439	12.05.2020	Proposed Construction of maternity at Kimoloi Dispensary	10,043,803.00
Total					199,950.00
LANDS, HOUSING AND PHYSICAL PLANNING					2,099,549.70
1	Solion Company Limited	829	15/06/2021	Seedlings for Kapsowar Ward	2,099,549.70
2	Kenya Revenue Authority			Withholding Tax	2,299,499.70
Total					30,000.00
ROADS, PUBLIC WORKS AND TRANSPORT					479,500.00
1	Kenya Revenue Authority			Withholding Tax	479,500.00
2	Jilzip Promotions Limited	895	2/4/2021	Maintenance of Excellent -Samituk Road	378,000.00
3	Kapchemutwa Youth Group	962	5/5/2021	Culvet Installation Kamariny	1,833,000.00
4	Eunitech Technologies Ltd	1034	17/6/2021	Opening of Boroko-Cheman-Kasokotou Road	3,744,750.00
5	Grane Construction Co. Ltd	885	2/4/2021	Opening of Nukio-Seret-Chesingei Road	767,885.00
7	Edstama Enterprises Limited	926	22/4/2021	Maintenance of Kapserbet-Mugurgurai Road	2,106,400.00
8	Lyn-cent Ventures Ltd	867	22/3/2021	Maintenance of Cheptongei Bridge-Booster Kaptabangon Road	960,000.00
9	Sromat Investments Limited	933	22/4/2021	Maintenance of Kaptomut Road	10,299,535.00
Total					300,000.00
TRADE, TOURISM, CO-OPERATIVE DEVELOPMENT AND ENERGY					140,279.10
1	Moank Enterprises	173	28/5/2021	Supply of Beaded Cultural attire	140,279.10
2	Kenya Revenue Authority			Withholding Tax	440,279.10
Total					

YOUTH, SPORTS, CULTURE AND GENDER					
				Supply of Horticulture Equipment	98,700.00
1	NOBILITY GENERAL COMPANY	614	5/31/2021	Supply of Horticulture Equipment	102,900.00
2	FELSMART COMPANY	628	6/10/2021	Talent Scouting and Development	178,500.00
3	MASTIONY SOLUTIONS	635	6/15/2021	Supply and delivery of Tree nursery Equipment	189,700.00
4	MOZKAN INVESTMENT	588	5/7/2021	Supply of Poshomills	189,900.00
5	SSVIN COMPANY LTD	593	5/7/2021	Supply and delivery of Natasha Poshomill	195,980.00
6	REKITO INVESTMENT	606	5/25/2021	Construction of Cobblershed	198,000.00
7	ORIP INVESTMENT	637	6/15/2021	Youth Skill development	225,000.00
8	ELRIPKOR	613	5/30/2021	Supply and delivery of Dairy Cows	225,800.00
9	SAMJEN ARON CONSTRUCTION LTD	617	6/2/2021	Supply of Plumbing, Masonary, capentry and motor Vehicle mechanic tools	235,000.00
10	ALRENGS LTD	589	5/7/2021	Supply and delivery of Merino Sheep	244,200.00
11	BEJE INVESTMENT COMPANY LTD	612	5/26/2021	Supply of Dressmaking Materials	380,000.00
12	ZHIBATAN INVESTMENTS	611	5/26/2021	Supply and delivery of Dairy Cows	432,500.00
13	TALEX ENTREPRISES	462	10/1/2020	Enterprise Support	48,960.00
14	FELSMART COMPANY LTD	631	6/11/2021	Supply OF Sports Equipment	580,000.00
15	CARPCON AGENCIES	605	5/25/2021	Supply and delivery of Electric Poshomill	600,600.00
16	TUNYO CONSTRUCTION	225	10/1/2020	Construction of pavilion at maron.	1,268,543.00
17	L L LEONE BROTHERS	596	5/21/2021	Kamwosor Primary school sports field	133,975.00
18	NELLTAN LIMITED	638	6/20/2021	Enterprise Support	195,999.00
19	REKITO INVESTMENT	607	5/25/2021	Enterprise Support/ Revolving Fund	200,000.00
20	MOKWO GIRLS	REQ	6/14/2021	Establish children assembly	291,000.00
21	ST AGATHA MOKWO GIRLS SECONDARY	REQ	6/14/2021	Establish Children Assembly	291,985.00
22	SILKOS CONTRUCTION LTD	627	6/14/2021	Supply of Bulling Heifers and Dairy Goat	570,400.00
23	MOKWO GIRLS	REQ	6/14/2021	Sports talent Nurturing and Development	1,455,000.00
24	JEBOBELA TRADING LTD	639	6/29/2021	Kapcherop sports field	52,000.00
25	Felsmart Company LTD	630	6/11/2021	Supply of sports Equipmenyt	826,000.00
26	Tekelde Investment	632	6/14/2021	Supply of sports Equipmenyt	45,220.00
27	CNON ENTREPRISES	579	4/15/2021	Levelling of Salaba Field	43,194.00
28	Kenya Revenue Authority			Withholding Tax	9,499,056.00
Total					
ICT AND PUBLIC SERVICE					
1	Cheptundu Holdings Limited	222	13/6/2020	Construction of Septic Tank	400,000.00
2	Kenya Revenue Authority			Withholding Tax	29,982.00
Total					429,982.00
LIVESTOCK PRODUCTION, FISHERIES AND CO-OPERATIVE DEVELOPMENT					
1	Melee Inestment Limited	1015	31/5/2021	Supply of Fuel	99,511.20
2	Sharuk Investment	1,022	07.06.2021	Supply and delivery of tyres for Motorbikes for AI sevicees.	168,200.00
3	Josho Company Limited.	781	25.03.2021	Maintenance of Oronoi cattle dip	299,652.00
4	Wei Wei Investment.	780	25.03.2021	Construction of sale yards	1,299,960.00
5	Linros Investments Limited.	786	30.03.2021	Construction of crushes at Sergoit Chief's Camp, Chesetek, Kamelilo, Kiptabus and	500,000.00
6	Aruso Kili Enterprises and General supplies.	1,008	20.05.2021	Purchase of heifers for Chebokokwa location	2,200,000.00
7	Kisobei Enterprise Limited	972	26.04.2021	Purchase of heifers for Kamoi Sub location	1,996,000.00
8	Tebik Company	1,025	7.06.2021	Purchase for heifers	1,760,000.00
9	Janglan Rootz Enterprise Ltd.	852	14.04.2021	Purchase and distribution of pasture seed and training on pasture establishment	132,220.00

10	Berett Enterprises Limited	777	25.03.2021	Construction of simbeywet cattle dip(Cheploman)	1,499,930.00
11	Ketrich Ltd	1,032	08.06.2021	Supply & Delivery of tyres & accessories for vehicle GKB 288U & GKB 998C	440,000.00
12	kenland vehicle spares	1,048	11.06.2021	Supply & Delivery of spares for GK A782N	76,600.00
13	Melee Investment	1,013	31.05.2021	Supply of diesel fuel for vaccination in soy south ward	198,914.00
14	Melee Investment	1,014	31.05.2021	Supply of diesel fuel for vaccination for Kapchemutwa ward	198,914.00
15	Melee Investment	1,050	12.06.2021	Supply of diesel fuel for extension services	50,000.00
16	kenland vehicle spares	1,046	11.06.2021	Supply & Delivery of injector nozzles & brakebooster	145,000.00
17	Kapcherop Teachers Housing Technical Contractors Limited	714	28.10.2020	Plumbing ,Electricity installation ,Toilet construction	131,450.00
18	Minditlwo Filling station	706	29.10.2020	Supply of fuel for Veterinary department	117,000.00
19	Ckom Agencies Ltd, Eldoret	803	09.05.2021	Purchase of heifers for Kapchemutwa location	1,750,000.00
	Total				13,063,351.20
	Grand Total				47,127,556.00