

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
ELGEYO MARAKWET**

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



COUNTY GOVERNMENT OF ELGEYO MARAKWET

**COUNTY EXECUTIVE
ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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1. Key Entity Information And Management

a) Background information

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







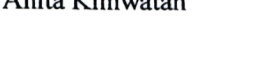
b) Key Management

The *County Executive's* 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	10 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 5 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 County Executive Committee Member in Tourism and



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				agriculture departments respectively.
4.	Kevin Biwott 	CECM -ROADS, PUBLIC WORKS AND TRANSPORT/ Ag. CECM - FINANCE AND ECONOMIC PLANNING	Qualification: MBA- Strategic Management, CPA (K)	8 years' experience as an Accountant and Finance specialist in public service and 5 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). 5 years in public service and administration and 5 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). 10 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 5 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. 5 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. 5

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		Ag. CECM – EDUCATION & TECHNICAL SERVICES		years in public service as a County Chief officer in various departments and 5 years as a County Executive Committee member for Youth, sports, culture and gender services.
10.		CECM - YOUTH AFFAIRS, SPORTS, ICT AND SOCIAL SERVICES	Bachelor's degree	Over 12 years in public service (Kenyatta National Hospital) laboratory department and 5 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 2022 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	Lornah Kipsang
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	Josphat Tanui
9.	Chief officer Tourism, Culture, Wildlife, Trade and Industry	Sharon Sirma
10.	Water, Lands, Environment, and climate change management	Edwin Seronei
11.	Chief officer –Roads ,Public Works, Transport and Energy	Geoffrey Kipkemboi
12.	Chief officer– Education and Technical Services	Nicholas Bett
13.	Ag.Chief officer –Public Service Management and Administration	Josphat Maiyo
14.	Health Administration and Project Management	Josphat Maiyo
15.	Secretary –CPSB	Christine Ngeno
16.	Director of Accounting Services	JohnKeen Murkeu Jairo

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No.	Designation	Name
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	Margaret Kiplagat
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
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

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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 and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

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2. Foreword by the CECM Finance and Economic Planning

The annual report and financial statements for the period ended 30th June, 2022 for the Elgeyo Marakwet County Executive 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. 6,554,391,870 in the FY 2021/2022 as tabulated below;

	County Executive	County Assembly	Total
Recurrent Expenditure	3,102,577,894	593,254,972	3,695,832,866
Development Expenditure	2,858,559,004	-	2,858,559,004
Total	5,961,136,898	593,254,972	6,554,391,870

During the year, The Controller of Budget approved total the requisitions of funds amounting to **KSh.5,180,326,282** from the County Revenue Fund (CRF) against the approved budgeted amount of **Ksh.6,554,391,870** as summarized below;

	Actual transfers
Transfers to County Executive	4,588,451,226
Transfers to County Assembly	<u>591,875,056</u>
Total Ksh.	<u>5,180,326,282</u>

The amount of **Sh.4,588,451,226** (*Note 1 to the financial statements*) represent the amount transferred from the County Revenue Fund (CRF) to the County Executive as follows;

Transfers to CBK Recurrent Account	2,862,489,037
Transfers to CBK Development Account	1,282,912,418
Transfers to CBK SPA Accounts	<u>443,049,771</u>
Total Ksh.	<u>4,588,451,226</u>

During the year, the County Executive made actual total payments totalling to Ksh. **4,513,715,903** during the year ended 30th June 2022 from the Recurrent and Development as summarized below;

	Actual payments
Recurrent Expenditure	2,916,183,621
Development Expenditure	<u>1,597,532,282</u>
Total	<u>4,513,715,903</u>

The accounts amounting to Sh. **93,032,849** for 10% Retention monies withheld for defects liability has been recognized under Note 23 of the financial statements.

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The challenges faced in the implementation of FY 2021/2022 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.
- Delay by Contractors who have not been able to deliver as per the contract agreement therefore leading re-tendering of projects.
- There is a lot of political influence which affect implementation of projects.
- Limited development partnership.

In conclusion, the financial statements for County Executive of Elgeyo Marakwet for the period ended 30th June, 2022 reflect the true and fair view.


.....
Alphaeus K Tanui
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	<p>Average production per hectare of priority crops increased by 5.6 tons (From 9.0 tons in 2018 to 14.6 tons in 2022)</p> <p>Average earnings per hectare of priority crops increased by KES 85,500 (From KES 166,000 in 2018 to KES 251,500 in 2022)</p> <p>Proportion of food insecure households reduced 6% (From 20% in 2018 to 14% in 2022)</p>	<p>The achieved performance is attributed to the following interventions:</p> <ul style="list-style-type: none"> • Supporting 236,000 farmers with 569,000 kilos of seeds and 992,000 seedlings of priority crop value chains • Building capacity of 28,659 farmers on 1,256 priority crop value chain technologies and innovations • Supporting 232 farmer groups with grants for 361 micro-projects • The priority crops and the quantities of seedlings and seeds supplied are determined during ADP public participation forum at the ward
2.	To minimize degradation of agricultural farms and rehabilitate degraded areas	<p>Number of agricultural farms with soil conservation structures increased by 3,644 from 20,787 farms in 2018 to 24,431 farms in 2022</p>	<p>The achieved performance is attributed to the following interventions:</p> <ul style="list-style-type: none"> • Laying out soil conservation structures on identified farms • Supplying 2,078 farm tree seedlings for soil conservation • Soil conservation interventions are determined during ADP public participation forum at the ward

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			<ul style="list-style-type: none"> • Only five wards (Cherangany/ Chebororwa, Kamariny, Kapsowar, Soy North and Tambach) allocated funds for soil conservation projects
3.	To enhance quality and diversity of agricultural produce through irrigation	<p>Agricultural land under irrigated production increased by 1,206 acres (From 6,960 acres in 2018 to 8,166 acres in 2022)</p> <p>Area of security farms increased by 3,600 acres</p>	<p>The achieved performance is attributed to the following interventions:</p> <ul style="list-style-type: none"> • Rehabilitating 18 irrigation furrows by lining and repairing 9,486 metres • Supplying and laying 29,000 metres of irrigation pipeline • Constructing 12 irrigation water intakes • Providing 16 solar powered irrigation systems to identified beneficiaries • Fencing 20 food security farms with a total perimeter of 83,460 metres • Two flagship irrigation projects (Kimwarer and Arror) have not been implemented

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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 2084 elderly persons, 39 PLWDS groups, 268 Women groups, and 186 youth groups supported with projects which are income generating in nature. A total of 4,756 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	115 intakes, 140 masonry tanks have been constructed, 45 boreholes have been drilled and equipped and 930 Km pipeline laid/extended..	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	62.5 hectares of farm forestry have been established, 40 hectares of wetlands have been protected and 15 Hectares of water catchment areas protected, 2 policies namely, Climate Change Policy and Sustainable Forest Management and Tree Growing Policy, 2020 have been formulated and passed. Elgeyo Marakwet Tree Growing Bill, Disaster management Act and Climate Change Fund Act were approved.	The termination of the EU-WaTER programme meant for the rehabilitation of the cherangany ecosystem reduced resource allocation thus under-achieved of the targets There is need for regulations to operationalize the policy documents.
8.	To improve health status of the individual, family and Community by rendering facility-based county health services to the population	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. 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 35% 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 90M. 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	<ul style="list-style-type: none"> - COVID-19 pandemic impacted the delivery of health services and led to the decline in health indicators. - 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. - Challenges with KEMSA

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		<p>27%. Client satisfaction stands at 67% which is slightly above the national target of 65%.</p> <p>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 vaccine now stands at 80% from 88% in 2020. The percentage of deliveries in health facilities still remains low (decreased from 67% to 68% in 2020). The percentage of pregnant women attending at least 4 ANC sessions decreased slightly from 32% to 28%. The decline in health indicators was attributed to the Covid-19 pandemic.</p>	<p>resulting in low fill rate for essential medicines.</p>
	<p>To reduce incidences of preventable diseases and ill health.</p>	<p>The county has supported the establishment of community health units in all wards through provision of incentives and support to community health volunteers.</p> <p>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 COVID-19 interventions</p> <p>HIV prevalence has increased from 1.9% to the current prevalence at 2.5% (KAIS survey)</p>	<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.	<p>To enhance Tourism development</p>	<p>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.</p>	<p>Tourism related activities were slowed down by COVID-19 pandemic. This hampered preparation for promotional activities and exhibitions.</p>

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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
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.

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 the COVID-19 pandemic that negatively impacted the household income and withdrawal of MoE capitation grants that led to critical training cost being transferred to trainees in form of fees.

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	Enhanced access to quality and relevant Pre-primary Education	Improved enrolment in pre-primary education	Gross Enrolment Rate (GER) in ECD centres	In FY 2021/22, total enrolment was 32,595, which is lower than that of FY 2020/21 enrolment of 33,582 where male and female enrolment numbers were 16,822 and 15,773 respectively.
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. 70 % of targeted sports events were done.
	To Empower Youth, Women and PWDS	Increased Youth, Women and PWDS Involvement in productive Socio-economic Ventures	Number of Fields Upgraded	In FY 2021/2022 4 primary School fields were levelled as per the ADP
	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	493 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).

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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 of prioritized crop value chains	Production area for priority crop value chains increased by 37% (1,065 hectares) from 2840 hectares in 2018 to 3905 hectares in 2022
			% Increase in productivity of prioritized crop value chains	Average production per hectare for priority crop value chains increased by 62% (5.6 tons) from 9.0 tons in 2018 to 14.6 tons in 2022
		Increased household earnings from prioritized crop value chains (Mango, Avocado, Macadamia, Coffee, tea and Potato)	% Increase in gross sales per unit of prioritized crop value chains	Average earnings per hectare for priority crop value chains increased by 51% (KES 85,500) from KES 166,000 in 2018 to KES 251,500 in 2022
		Reduced household vulnerability to food insecurity	% Reduction in food insecure households	Proportion of food insecure households reduced by 6 %, from 20% in 2018 to 14% in 2022
	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	Number of agricultural farms with soil conservation structures increased by 10.9% (3,644 farms) from 20,787 farms in 2018 to 24,431 farms in 2022
	To enhance quality and diversity of agricultural produce through irrigation	Increased area under irrigation	% Increase in agricultural land under irrigation	Agricultural land under irrigation increased by 17% (1,206 acres) from 6,960 acres in 2018 to 8,166 acres in 2022

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Tourism, Culture, Wildlife, Trade and Industry	To enhance tourism development	Increased tourist arrivals to the county	Number of tourist arrivals	30 international tourists and 1,107. It was reduced in FY 2021/22 compared to FY 2020/21. This has been attributed to the effects of general elections.
			Direct tourism earnings	Revenue earnings from parks fees reduced significantly due to limited maintenance for 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 has stagnated due to lack of framework such as Loans board that facilitates its operationalization.
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	During the period under review the county government managed to maintain a total of 526 KM of murrum roads completed by end of FY 2021/22 the county also completed survey of 16 KM of rural roads
		Expanded road network	Total road network	During the period under review, the county government opened 115.2 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 streetlights in 5 additional urban centres.
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 2021/22 FY the website downloads have increased by 15% on average mainly as a result of timely uploading of documents and reports on the county website.
Health Services	To improve health status of the individual, family and Community by rendering facility-based county health	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.

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	services to the population		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
			OPD utilization rate	OPD utilization rate has improved to 1.9. Although still low as a result of lack of drugs in health facilities attributed to KEMSA low fill rate for essential commodities.
			% average of facility skilled delivery	Skilled delivery has improved to 67% from 65% as more mothers seek to deliver in health facilities and increase health campaigns.
			% of fully immunized child coverage	Fully immunized children have improved from 69% from 75% due to ongoing campaigns sponsored by the National and County Government. Also the number of immunizing facilities has increased.
To reduce incidences of preventable diseases and ill health	Improved healthy lifestyles and environment	Contraceptive prevalence rate (modern Family Planning)	Use of Modern FP has dropped to 31% due to strong cultural and religious practices mainly use of Traditional FP. The indicator has since not recovered since the end of the Covid-19 pandemic.	
		Number of functional community health units	Functional units have increased to 64 from 52 with support from EDA for establishing new community units	

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			% of Households with functional latrines	Households with functional latrines increased from 92% to 93%. This is attributed to public health intervention measures namely CLTS.
			% of Households with hand washing facilities	Households with hand washing facilities increased from 85% to 65% mainly due to the end of COVID19 interventions which focused on handwashing.
			% of children under-5 years who are underweight	Children under-5 years who are underweight has increased from 10% to 12.3%. The increase has been 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 26.4% to 29.9% owing to intervention measures.
			% of population screened for non-communicable diseases	Population screened for non-communicable diseases has increased to 15% . This is attributed to EDA funds for screening of community members and increased outreaches focusing on NCDs.
			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. ,65 intake structures were constructed, 700km of pipeline extended, 33 boreholes drilled and equipped, and 95 masonry tanks constructed.

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			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.	29.95
		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, Veterinary, Fisheries and Cooperative Development	To promote Livestock production and productivity	Increased livestock productivity	% Productivity per livestock unit	Average productivity per livestock unit increased from 30 to 33%
	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
				Ground nuts co-op 100/= per kg
			% increase of farmers enrolled in cooperative societies	Marketing co-op 5%
				Urban saccos 3%
				Rural saccos 4%
				Women saccos 5%
Youth saccos 6%				
Matatu saccos 2%				

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	To promote Livestock health and productivity	Reduced livestock disease prevalence	% Reduction in livestock disease prevalence	ECF-10% due to County vaccination supported by KCSAP in 10 wards. FMD-(-15%) due to targeted and mass vaccinations
				LSD-(-15%) increase in disease prevalence in what is believed to viral mutations
				PPR - (-20%) due to County vaccination supported by National government
				CCPP-(-20%)
				S/G Pox-(-20%)
				BQ/Anthrax-25%
				Rabies-(-20%)

Source: CIDP and ADP

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4. Environmental and 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, 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.

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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.

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

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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
- 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.

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- 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, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

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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 28th November, 2022.

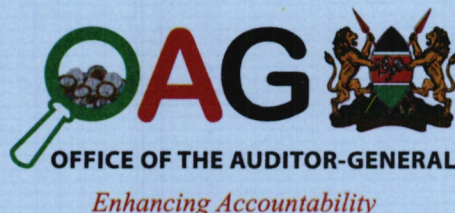




County Executive Committee Member –
Finance and Economic Planning

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Elgeyo Marakwet set out on pages 1 to 52, which comprise the statement of assets and liabilities as at 30 June, 2022, 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

Report of the Auditor-General on County Executive of Elgeyo Marakwet for the year ended 30 June, 2022

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 County Executive of Elgeyo Marakwet as at 30 June, 2022, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variance Between Financial Statements and IFMIS Records

Balances for several accounts reflected in the financial statements, differ with those reflected in the Integrated Financial Management Information System (IFMIS) ledger in relation to identical accounts. No reconciliations were provided by Management for the variances as detailed below;

Item Description	Financial Statements Amounts (Kshs.)	Amounts as per IFMIS Records (Kshs.)	Variance (Kshs.)
Exchequer Releases	4,588,451,226	372,256,692	4,216,194,534
Other grants and transfers	78,149,877	77,910,977	238,900
Bank Balances	455,836,241	9,346,641,177	8,890,804,936
Cash in Hand	-	2,125,024,856	2,125,024,856
Accounts Receivables - Outstanding Imprest and Clearance Accounts	-	13,395,992	13,395,992
Accounts Payable - Retention Money	93,032,849	83,845,852	9,186,997

In the circumstances, the accuracy, completeness and regularity of the respective balances and the financial statements could not be confirmed.

2. Un-supported Expenditure

Statement of receipts and payments reflect other grants and transfers of Kshs.78,149,877 which includes Scholarships and other educational benefits of Kshs.52,183,544 as disclosed in Note 8 to the financial statements. However, payments totalling Kshs.2,729,420.00 was not acknowledged through miscellaneous receipts and acknowledgement letters from beneficiary institutions.

In the circumstance, the accuracy and completeness of Other Grants and Transfers of Kshs.2,729,420.00 could not be confirmed.

3. Unconfirmed Deliveries of Pharmaceuticals and Non-Pharmaceutical Items

The statement of receipts and payments reflects use of goods and services amount of Kshs.487,950,930 which includes specialized materials and services amount of Kshs.167,346,194 as disclosed under Note No.5 to the financial statements. This further includes an expenditure of Kshs.41,632,585 paid to Kenya Medical Supplies Agency (KEMSA) for supply of pharmaceuticals and non-pharmaceutical items vide payment No R4367/21/-1537 of Kshs.28,844,960 dated 31 May, 2021, and Meds vide payment No R4367/20-676 of Kshs.12,787,625 dated 3 January, 2022. However, these payments were done without invoices and delivery notes as proof of delivery for the supplies. In the absence of supporting documents, it was not possible to confirm whether these supplies were delivered.

In the circumstances, the validity, propriety and completeness of the payment of Kshs.41,632,585 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. Budgetary Control and Performance

The statement of comparison of budget and actual amounts had an approved final receipts budget of Kshs.5,961,136,889 against actual receipts of Kshs.4,588,451,226 resulting in an under-receipt of Kshs.1,372,685,663 or 23% of the approved budget. Similarly, out of the approved final expenditure budget of Kshs.5,961,136,889, the County Executive realized an actual expenditure of Kshs.4,513,715,903 leading to an under-expenditure of Kshs.1,447,420,986 or 24% of the approved budget.

The under-utilization of approved budget and under receipt of revenue may have negatively affected service delivery.

2. Unresolved Prior Year Audit Matters

Review of the progress on follow up on prior year auditor's recommendations reveal that, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance which remained unresolved

Report of the Auditor-General on County Executive of Elgeyo Marakwet for the year ended 30 June, 2022

contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-compliance with Human Capital Recruitment Procedures

The statement of receipts and payments reflects compensation of employees' balance of Kshs.2,239,580,441 as disclosed in Note 4 to the financial statements. Review of personnel records revealed that the County Public Service Board (CPSB) recruited a total of twenty-seven (27) employees across five (5) departments. However, the recruitment was carried out without an annual recruitment plan/human capital plan contrary to Regulation 119(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that the budgetary allocation for personnel costs shall be determined on the basis of a detailed costing of a human capital plan of a County Government entity as approved by the responsible county department for public service management matters, the County Public Service Board and County Treasury.

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

2. Non-compliance with the Law on Staff Ethnic Composition

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,239,580,440 as disclosed in Note 4 to the financial statements.

Examination of personnel records provided revealed that the County Public Service Board (CPSB) recruited a total of twenty-seven (27) employees across five (5) departments and one (1) County Public Service Board (CPSB) Member.

However, all the twenty-eight (28) staff recruited (100%) were from the dominant community in the county contrary to the provisions of Section 65(1)(e) of the County Government Act, 2012 which requires that the County Public Service Board in selecting of employees, to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates for appointment who are not from the dominant ethnic community.

Further, the records provided for audit indicated that the County Executive had a total of one thousand six hundred and seventy-seven (1,677) employees out of which one

thousand five hundred and seventy-four (1,574) or 94% were from the dominant community.

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

3. Non-compliance with the Law on Fiscal Responsibility – Wage Bill

Review of the compensation of employees revealed that the actual expenditure was Kshs.2,239,580,441 equivalent to 49% of actual revenue of Kshs.4,588,451,226. The actual expenditure was in excess of the threshold of 35% prescribed in Regulation 25(1b) of the Public Finance Management Act (County Government) Regulations, 2015.

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

4. Electric Fencing - Rimoi National Reserve

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,344,469,910 which includes construction and civil works balance of Kshs.387,632,927 as disclosed in Note 10 to the financial statements. This further includes a payment of Kshs.2,499,300 to a local company with respect to supply, delivery and installation of fencing materials at Rimoi Game Reserve. However, a physical verification of the project on 21 October, 2022, showed that the fencing materials had been delivered but not installed. The fencing posts were not treated for weather resistance as specified in the contract documents and were lying at the Rimoi National Reserve. The Solar panels and batteries were kept at the County Head Quarters and not installed. No explanation was provided as to why the fencing project was not completed as required.

Consequently, it is not possible to confirm that there was value for money in the payment of Kshs.2,499,300.

5. Rehabilitation and Extension of Ainabyat Water Project

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,344,469,910 which includes rehabilitation and civil works amount of Kshs.157,699,883 as disclosed in Note 10 to the financial statements. Included in the later balance is payment of Kshs.32,763,155 to a contractor towards rehabilitation and extension of Ainabyat Water project. The works were to be completed within one hundred fifty (150) days (between 4 March, 2021 and 4 August, 2021). Physical verification of the project revealed that works valued at Kshs.6,782,050, although paid for, were not done.

In the circumstances, the value for money of the expenditure of Kshs.6,782,050 could not be confirmed.

6. Unutilized Hospital Equipment

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,344,469,910. Included in this amount are payments totalling to Kshs.62,564,734 in respect to purchase of specialized plant, equipment and machinery as disclosed in Note 10 to the financial statements. Examination of the documents provided for audit revealed that the County Executive paid Kshs.8,800,000 and Kshs.1,395,620 for supply and

delivery of hospital theatre equipment for Kaptarakwa Sub-county hospital and laundry machine to Tambach Sub-county hospital respectively.

However, physical verification carried out in the month of November 2022 revealed that the theatre equipment had been lying idle for six (6) months, while the laundry machine had been lying idle for thirteen (13) months and had not been installed.

In the circumstances, the value for money in the payments of Kshs.10,195,620 could not be confirmed.

7. Incomplete Projects

Thirty-three (33) projects with a total expenditure amount of Kshs.199,170,821 were verified. Out of these, twenty-eight (28) projects were complete while five (5) projects were at various stages of completion with a total expenditure amount of Kshs. 91,769,122. The Management has not explained the reasons for not completing the five (5) projects.

In the circumstances, the value for money for the expenditure of Kshs. 91,769,122 on incomplete projects could not be confirmed.

8. Irregular Payment of Insurance Rebates

Examination of payment records indicated that the County Executive paid Kshs.5,052,000 to National Hospital Insurance Fund (NHIF) in respect to rebates. However, the Memorandum of Understanding provided to support the payments expired in December, 2019. No renewal documents were provided for audit. Further these payments were not supported with relevant documentation on how the beneficiaries were identified, registered and profiled in the County Executive records.

In the circumstances, the value for money on the expenditure of Kshs.5,052,000 could not be confirmed.

9. Irregularities on Payment to the Tender Evaluation Committees

The statement of receipts and payments reflects total payments amount of Kshs.4,513,715,903. However, examination of documents provided for audit revealed that there were tenders totalling to Kshs.69,942,906 which were evaluated by the same officers contrary to Section 46(1) & (2) of the Public Procurement and Asset Disposal Act, Revised Edition 2022 (2015). No documents were provided to confirm how the officers were appointed to the tender evaluation committee as required by the Act. Further, no evidence was provided to show whether there was consultation between the procuring entity and the head of the department before such appointments were made.

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

10. Manual Processing of Personnel Emoluments

Statement of receipts and payments reflects compensation of employees' balance of Kshs.2,239,580,441. Included in this balance is personnel emoluments payments totalling Kshs.172,870,338 which 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 to populate the Integrated personnel and Payroll Database (IPPD) with the data and information on each of its employee and issue each one of them with a unique payroll number from the system upon appointment.

In the circumstance, the Management is in breach of the regulations.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Operating Manuals

As reported previously, 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 polices 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 controls on management of revenue, assets and expenditures of the County Executive may be inadequate.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 March, 2023


ELGEYO MARAKWET COUNTY EXECUTIVE

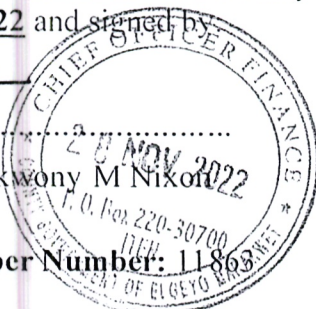
Annual Report and Financial Statements for the year ended June 30, 2022.

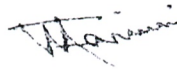
7. Statement of Receipts and Payments for the year ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	4,588,451,226	4,839,789,055
Proceeds from sale of assets	2	-	-
Other receipts-Own source of Revenue	3	-	141,267,030
Total receipts		4,588,451,226	4,981,056,085
Payments			
Compensation of employees	4	2,239,580,441	2,278,660,160
Use of goods and services	5	487,950,930	493,559,151
Subsidies	6	2,485,251	25,419,643
Transfers to other government entities	7	337,112,821	1,032,079,124
Other grants and transfers	8	78,149,877	26,593,112
Social security benefits	9	23,966,673	30,203,780
Acquisition of assets	10	1,344,469,910	879,828,665
Finance costs, including loan interest	11	-	-
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	-	-
Total payments		4,513,715,903	4,766,343,635
Surplus/deficit		74,735,323	214,712,450

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 28th November, 2022 and signed by


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




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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

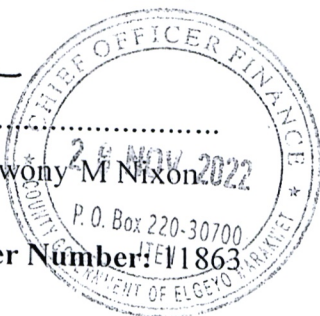

8. Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	455,836,241	812,977,815
Cash balances	14B	-	-
Total cash and cash equivalent		455,836,241	812,977,815
Outstanding imprests and advances	15	-	-
Total financial assets		455,836,241	812,977,815
Financial liabilities			
Deposits and retentions	16	93,032,849	91,444,186
Net financial assets		362,803,392	721,533,629
Represented by			
Fund balance b/fwd.	17	721,533,629	506,821,179
Prior year adjustments	18	(433,465,560)	-
Surplus/deficit for the year		74,735,323	214,712,450
Net financial position		362,803,393	721,533,629

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 28th November, 2022 and signed by:



Name: Chang'kwony M Nixon
 Chief Officer
 ICPAK Member Number: EV1863

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

ELGEYO MARAKWET COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

9. Statement of Cash Flows for the period ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	4,588,451,226	4,839,789,055
Other receipts	3	-	141,267,030
Payments for operating expenses			
Compensation of employees	4	(2,239,580,441)	(2,278,660,160)
Use of goods and services	5	(487,950,930)	(493,559,151)
Subsidies	6	(2,485,251)	(25,419,643)
Transfers to other government units	7	(337,112,821)	(1,032,079,124)
Other grants and transfers	8	(78,149,877)	(26,593,112)
Social security benefits	9	(23,966,673)	(30,203,780)
Finance costs, including loan interest	11	-	-
Other payments	13	-	-
Adjusted for:			
Other adjustments Prior year adjustments	18	(433,465,560)	-
Decrease/(increase) in outstanding imprests & advances	19	-	-
Increase/(decrease) in deposits and retentions	20	1,588,663	7,598,334
Net cash flow from operating activities		987,328,336	1,102,139,449
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(1,344,469,910)	(879,828,665)
Net cash flows from investing activities		(1,344,469,910)	(879,828,665)
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(357,141,574)	222,310,784
Cash and cash equivalents at beginning of the year		812,977,815	590,667,031
Cash and cash equivalents at end of the year		455,836,241	812,977,815

ELGEYO MARAKWET COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

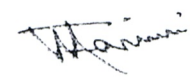
Note:

Sh 433,465,560 for Other adjustment of prior year relate to the bank balances for the self-reporting entities adjusted from the fund balances

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 28th November, 2022 and signed by:


.....

Name: Chang Kwony M Nixon
Chief Officer
ICPAK Member Number: 11863


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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2022

10. Statement of Comparison of Budget & Actual Amounts : 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 (Transfers from the CRF)	6,058,961,848	(97,824,959)	5,961,136,889	4,588,451,226	1,372,685,663	77%
Proceeds from sale of assets						
Other receipts						
Total	6,058,961,848	(97,824,959)	5,961,136,889	4,588,451,226	1,372,685,663	77%
Payments						
Compensation of employees	2,393,629,038	(99,564,338)	2,294,064,700	2,239,580,440	54,484,260	98%
Use of goods and services	582,042,576	(24,214,332)	557,828,244	487,950,930	69,877,314	87%
Subsidies	13,557,202	(11,071,951)	2,485,251	2,485,251	-	100%
Transfers to other government units	673,039,404	61,923,765	734,963,169	337,112,821	397,850,348	46%
Other grants and transfers	92,195,102	22,295,006	114,490,108	78,149,877	36,340,231	68%
Social security benefits	29,677,653	(2,519,610)	27,158,043	23,966,673	3,191,370	88%
Acquisition of assets	2,274,820,873	(44,673,499)	2,230,147,374	1,344,469,910	885,677,464	60%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	6,058,961,848	(97,824,961)	5,961,136,889	4,513,715,903	1,447,420,986	76%
Surplus/(Deficit)				74,735,323		

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

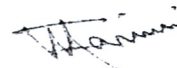
Comments on significant underutilization (below 90% of utilization) and any overutilization

- (a) The overall absorption of funds for both development and recurrent expenditure stood at 76% during the year.
- (b) During the year the County Government did not receive disbursement from Exchequers, Donor grants and transfers from Other Government entities hence the 77%
- (c) The transfers from Other Government entities stood at 46% since some of Donor grants and transfers from Other entities were not received,
- (d) The cost of acquisition of assets is at 60%.The under-absorption relate to pending commitments for on-going work in progress which will be completed in the subsequent year.
- (e) The adjustment of Sh (97,824,961) in the budget is the amount reallocated during the supplementary budget.

The County Executive's financial statements were approved on 28th November, 2022 and signed by:



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



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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

11. Statement of Comparison of Budget & Actual Amounts:: 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 (Transfers from the CRF)	2,963,613,448	138,964,446	3,102,577,894	2,862,489,037	240,088,857	92%
Proceeds from sale of assets						
Other receipts						
Total	2,963,613,448	138,964,446	3,102,577,894	2,862,489,037	240,088,857	92%
Payments						
Compensation of employees	2,393,629,038	(99,564,338)	2,294,064,700	2,239,580,440	54,484,260	98%
Use of goods and services	447,968,272	22,846,808	470,815,080	428,737,109	42,077,971	91%
Subsidies	-	-	-	-	-	-
Transfers to other government units	49,391,937	139,506,567	188,898,504	129,016,853	59,881,651	68%
Other grants and transfers	32,000,000	41,537,295	73,537,295	56,259,422	17,277,873	77%
Social security benefits	29,677,653	(2,519,610)	27,158,043	23,966,673	3,191,370	88%
Acquisition of assets	10,946,539	37,157,724	48,104,263	38,623,123	9,481,140	80%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	2,963,613,448	138,964,446	3,102,577,894	2,916,183,621	186,394,264	94%
Surplus/(deficit)	-	-	-	((53,694,584))		

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Comments on significant underutilization (below 90% of utilization) and any overutilization

- (a) The overall absorption for recurrent expenditure is 94%
- (b) During the County Government did not receive disbursement from Exchequers, Donor grants and transfers from Other Government entities hence the 68%
- (c) The transfers from Other Government entities stood at 77% since some of Donor grants and transfers from Other entities were not received,
- (d) The adjustment of Sh (138,964,446) in the budget is the amount reallocated during the supplementary budget.

The County Executive's financial statements were approved on 28th November, 2022 and signed by:



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



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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

12. Statement of Comparison of Budget & Actual Amounts: 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 (Transfers from the CRF)	3,095,348,402	(236,789,405)	2,858,558,997	1,725,962,189	1,132,596,808	60%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	3,095,348,402	(236,789,405)	2,858,558,997	1,725,962,189	1,132,596,808	60%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	134,074,304	(47,061,140)	87,013,164	59,213,821	27,799,343	68%
Subsidies	13,557,202	(11,071,951)	2,485,251	2,485,251	-	100%
Transfers to other government units	623,647,467	(77,582,802)	546,064,665	208,095,968	337,968,697	38%
Other grants and transfers	60,195,102	(19,242,289)	40,952,813	21,890,455	19,062,358	53%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	2,263,874,334	(81,831,223)	2,182,043,111	1,305,846,787	876,196,324	60%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Totals	3,095,348,402	(236,789,405)	2,858,558,997	1,597,532,282	1,261,026,722	56%
Surplus/(deficit)	-	-	-	128,429,907		

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Comments on significant underutilization (below 90% of utilization) and any overutilization

- (a) The overall absorption of development expenditure funds is 56%
- (b) During the County Government did not receive disbursement from Exchequers, Donor grants and transfers from Other Government entities hence the 60%
- (c) The transfers from Other Government entities stood at 38% since some of Donor grants and transfers from Other entities were not received,
- (d) The cost of acquisition of assets is at 60%.The under-absorption relate to pending commitments for on-going work in progress which will be completed in the subsequent year.
- (e) The adjustment of Sh (236.789,405) in the budget is the amount reallocated during the supplementary budget.

The County Executive's financial statements were approved on 28th November, 2022 and signed by:



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



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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2022

13. Budget Execution by Programmes and Sub-Programmes

Program	Sub Program	Description	Final Budget	Indicators	Outcome 2022	Actual	Budget utilization difference
			KShs	%	%	KShs	KShs
101000000		Land Policy and Planning					
	101019999	Development Planning and Land Reforms	93,458,495	100%	97%	90,433,719	3,024,776
101004360		General administration and support services	93,458,495	100%	97%	90,433,719	3,024,776
	101014360	General administration and support services	552,475,926	100%	37%	202,236,863	350,239,063
102004360		Crop Development	26,997,343	100%	58%	15,783,089	11,214,254
	102014360	Cash Crops Development	525,478,583	100%	35%	186,453,774	339,024,809
	102034360	Agricultural Extension and Training Services	12,343,896	100%	89%	10,928,658	1,415,238
103004360		Soil Conservation	12,343,896	100%	89%	10,928,658	1,415,238
	103014360	Soil Conservation	128,402,185	100%	56%	71,484,280	56,917,905
104004360		Irrigation Development	128,402,185	100%	56%	71,484,280	56,917,905
	104014360	Irrigation Development	100,309,765	100%	97%	97,674,961	2,634,804
105004360		General administration and support services	100,309,765	100%	97%	97,674,961	2,634,804
	105014360	General administration and support services	81,431,383	100%	80%	64,784,170	16,647,213
106004360		Livestock Development	79,511,025	100%	81%	64,485,670	15,025,355
	106014360	Livestock Production	1,920,358	100%	16%	298,500	1,621,858
	106024360	Livestock Extension and Training Services	14,406,899	100%	56%	8,294,631	6,112,268
107004360		Cooperative Development	14,406,899	100%	56%	8,294,631	6,112,268
	107014360	Cooperatives development	59,259,680	100%	88%	52,261,153	6,998,527
108004360		Veterinary Services	51,379,680	100%	88%	45,197,881	6,181,799
	108014360	Disease Surveillance and control	7,880,000	100%	90%	7,063,272	816,728
	108024360	A I Services	37,977,361	100%	98%	37,180,422	796,939
109004360		General administration and support services	37,977,361	100%	98%	37,180,422	796,939
	109014360	General administration and support services					

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

110004360		Tourism Development	6,111,949	100%	62%	3,813,629	2,298,320
	110014360	Tourism Development	6,111,949	100%	62%	3,813,629	2,298,320
111004360		Trade and Enterprise Development	11,788,780	100%	69%	8,183,245	3,605,535
	111014360	Trade and enterprise development	11,788,780	100%	69%	8,183,245	3,605,535
112000000		Livestock Resources Management and Development				62,100.00	-62,100
	112029999	Livestock Production and Management				62,100.00	-62,100
112004360		Culture and Heritage Preservation	2,450,000	100%	51%	1,250,000	1,200,000
	112014360	Culture and Heritage Preservation	2,450,000	100%	51%	1,250,000	1,200,000
201004360		General administration and support services	114,769,140	100%	90%	103,733,324	11,035,816
	201014360	General administration and support services	114,769,140	100%	90%	103,733,324	11,035,816
202000000		Road Transport				0	0
	202019999	Construction of Roads and Bridges				0	0
202004360		Road Improvement	616,147,747	100%	74%	458,379,542	157,768,205
	202024360	Rural road Works	616,147,747	100%	74%	458,379,542	157,768,205
203004360		Public works	19,587,010	100%	65%	12,740,342	6,846,668
	203014360	Public Works	19,587,010	100%	65%	12,740,342	6,846,668
204004360		Energy	20,100,000	100%	87%	17,398,989	2,701,011
	204014360	Energy	20,100,000	100%	87%	17,398,989	2,701,011
301004360		General administration and support services	44,914,178	100%	95%	42,613,100	2,301,078
	301014360	General administration and support services	44,914,178	100%	95%	42,613,100	2,301,078
302004360		Sports Development	28,487,598	100%	74%	21,189,169	7,298,430
	302014360	Sports Infrastructure Development	14,495,017	100%	73%	10,615,530	3,879,488
	302024360		13,992,581	100%	76%	10,573,639	3,418,942
303004360		Social Empowerment	79,901,975	100%	73%	58,142,623	21,759,352
	303014360	Social Empowerment	79,901,975	100%	73%	58,142,623	21,759,352
304004360		Social Protection.	5,770,000	100%	98%	5,652,000	118,000
	304014360	Social Protection	5,770,000	100%	98%	5,652,000	118,000
305004360		ICT Services	2,940,438	100%	100%	2,939,580	858
	305014360	ICT Services	2,940,438	100%	100%	2,939,580	858

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306000000		Tourism Development and Promotion				-	
	306019999	Tourism Promotion and Marketing				-	
		General administration and support services	293,659,070	100%	93%	272,982,283	20,676,787
306004360		General administration and support services	293,659,070	100%	93%	272,982,283	20,676,787
	306014360	General administration and support services				0	0
307000000		Trade Development and Promotion				0	0
	307019999	Domestic Trade Development	28,166,071	100%	48%	13,459,021	14,707,050
307004360		Technical and Vocational Education and Training (TVET)					
	307014360	Technical Vocational Education & Training	28,166,071	100%	48%	13,459,021	14,707,050
308004360		Pre-Primary Education	173,613,388	100%	49%	84,331,815	89,281,573
	308014360	Pre-Primary Education				0	0
401000000		Preventive & Promotive Health Services				0	0
	401019999	Health Promotion	95,158,451	100%	94%	89,664,647	5,493,804
401004360		General administration and support services	95,158,451	100%	94%	89,664,647	5,493,804
	401014360	General administration and support services	348,284,867	100%	85%	297,129,979	51,154,888
402004360		Water and Sanitation Management	348,284,867	100%	85%	297,129,979	51,154,888
	402014360	Water Services	1,299,950	100%	100%	1,297,950	2,000
403004360		Environmental Management and Protection	1,299,950	100%	100%	1,297,950	2,000
	403014360	Environmental conservation	500,000	100%	100%	500,000	0
404004360		Solid Waste Management	500,000	100%	100%	500,000	0
	404014360	Solid waste management	165,463,536	100%	22%	35,814,772	129,648,764
405004360		Lands, Physical Planning and Urban Development	165,463,536	100%	22%	35,814,772	129,648,764
	405014360	Lands, Physical planning and Urban Development	1,685,867,002	100%	95%	1,603,814,298	82,052,704
406004360		General administration and support services	1,685,867,002	100%	95%	1,603,814,298	82,052,704
	406014360	Default - Non Programmatic	57,284,046	100%	55%	31,705,699	25,578,347
407004360		Preventive and Promotive health	57,284,046	100%	55%	31,705,699	25,578,347
	407014360	Community and Environmental Health	-	100%	-	0	-
	407034360	Communicable & Non-Communicable Disease Prevention & Control	437,066,925	100%	31%	135,194,625	301,872,300
408004360		Curative and Rehabilitative Health					

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			500,000	100%	99%	495,050	4,950
	408014360	Commodity management					
	408024360	County Hospitals	155,016,206	100%	24%	36,773,061	118,243,145
	408034360	Primary Care Units	252,270,719	100%	30%	75,131,516	177,139,203
	408044360	Emergency Medical Services	29,280,000	100%	78%	22,794,998	6,485,002
501004360		General administration and support services	176,099,179	100%	95%	166,492,916	9,606,263
	501014360	General administration and support services	176,099,179	100%	95%	166,492,916	9,606,263
502004360		Open Governance, Transparency and Accountability	49,895,562	100%	93%	48,229,508	1,666,054
	502014360	Governance	49,895,562	100%	93%	48,229,508	1,666,054
503004360		General administration and support services	128,367,019	100%	89%	113,990,906	14,376,113
	503014360	General administration and support services	128,367,019	100%	89%	113,990,906	14,376,113
504004360		Public Service Management	27,042,755	100%	78%	21,196,457	5,846,298
	504014360	SP 4.1 Human Resource Management	495,000	100%	99%	489,260	5,740
	504044360	Coordination of government functions	25,697,755	100%	77%	19,861,107	5,836,648
	504064360	Citizen participation and Civic Education	850,000	100%	100%	846,090	3,910
505004360		General administration and support services	93,216,406	100%	86%	80,144,401	13,072,005
	505014360	General administration and support services	93,216,406	100%	86%	80,144,401	13,072,005
506004360		Financial Management	125,534,976	100%	94%	118,673,515	6,861,461
	506014360	Monitoring, Evaluation and reporting	2,290,000	100%	100%	2,287,070	2,930
	506024360	Economic Planning & Budgeting	105,541,311	100%	94%	99,720,459	5,820,852
	506034360	Accounting services	10,044,411	100%	98%	9,950,666	93,745
	506044360	Supply Chain Management	1,724,412	100%	87%	1,584,620	139,792
	506054360	Revenue Management Services	5,934,842	100%	86%	5,130,700	804,142
507004360		General administration, planning and support services	41,583,281	100%	66%	27,716,611	13,866,670
	507014360	General administration, planning and support services	41,583,281	100%	66%	27,716,611	13,866,670
717000000		General Administration Planning and Support Services	-	-	-	-	-
	717019999	Administration Services	-	-	-	-	-
	717039999	Financial Services	-	-	-	-	-

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	717049999	ICT Services	-	-	-	-	-
726000000		Human Resource management and Development	-	-	-	-	-
	726029999	Human Resource Management	-	-	-	-	-
901000000		Sports	-	-	-	-	-
	901029999	Development and Management of Sports Facilities	-	-	-	-	-
1004000000		Water Resources Management	-	-	-	-	-
	1004019999	Water Resources conservation and Protection	-	-	-	-	-
		Grand Total	5,961,136,889	100%	76%	4,513,715,903	1,447,420,986

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the 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
Annual Report and Financial Statements for the year ended June 30, 2022.

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

ELGEYO MARAKWET COUNTY EXECUTIVE
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Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Significant Accounting Policies (Continued)

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to **KShs.93,032,849** compared to **KShs 91,444,186** in prior period as indicated on note 16. There were no other restrictions on cash during the year

7. Imprests and Advances

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

8. Third Party Deposits and Retention

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

9. Non-current assets

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

Significant Accounting Policies (Continued)

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, 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 7 of this financial statement is a register of the contingent liabilities in the year.

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Significant Accounting Policies (Continued)

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 9th June, 2021 for the period 1st July 2021 to 30 June 2022 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 an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

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

17. Related Party Transactions

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

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

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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	641,296,609	332,071,800
Total exchequer releases for quarter 2	1,093,812,687	1,274,229,000
Total exchequer releases for quarter 3	618,168,795	637,114,500
Total exchequer releases for quarter 4	2,235,173,135	1,949,956,500
Total	4,588,451,226	4,193,371,800

2. Proceeds from Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	1,117,928,933	1,169,945,484
Basic wages of temporary employees	29,205,320	12,719,231
Personal allowances paid as part of salary	1,040,683,254	1,062,880,802
Personal allowances paid as reimbursements	-	119,494
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	51,762,933	32,995,149
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,239,580,440	2,278,660,160

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	23,245,361	15,740,478
Communication, supplies and services	5,185,778	2,837,902
Domestic travel and subsistence	121,799,613	85,570,911
Foreign travel and subsistence	2,289,700	983,740
Printing, advertising and information supplies & services	5,499,445	1,725,902
Rentals of produced assets	3,200,000	-
Training expenses	24,837,280	41,307,377
Hospitality supplies and services	17,338,288	6,933,720
Insurance costs	19,853,583	15,969,212
Specialized materials and services	167,346,194	155,293,981
Office and general supplies and services	13,939,080	8,460,579
Fuel, oil and lubricants	29,879,108	16,634,927
Other operating expenses	24,394,814	48,926,693
Routine maintenance – vehicles and other transport equipment	16,326,803	12,618,995
Routine maintenance – other assets	12,815,883	80,554,734
Total	487,950,930	493,559,151

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Grants to Youth Polytechnics , Technical VTC	2,485,251	25,419,643
Subsidies to Private Enterprises	-	-
	-	-
Total	2,485,251	25,419,643

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
Transfer to County Assembly	-	587,729,618
Transfers to other counties		
Other Current Transfers –Donations (Office of governor)	5,200,000	4,000,000
Other Current Transfers –Donations (Youth and Sports)	53,429,427	32,624,214
Other Current Transfers - Kenya Climate Smart Agriculture	125,594,752	3,492,063
Other Current Transfers - Agriculture	-	349,093,166
Other Current Transfers - Education	-	11,167,000
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)	8,788,919	7,637,012
Other Current Transfers – DANIDA (Health)	6,524,856	19,985,397
Other Current Transfers –Transforming Health Systems (Health)	31,390,389	14,854,591
Other Current Transfers –FIF (Health)	76,614,692	-
Other Current Transfers –Nutrition International (Health)	18,002,950	-
Other Current Transfers –Lands	11,566,836	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	337,112,821	1,032,079,124

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Other Grants and Transfers (Subscription to Platts)	-	50,000
Scholarships and other educational benefits	52,183,544	22,205,562
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other grants -Livestock	7,510,830	4,337,550
Other Grants and Transfers-Sports	17,379,435	-
Scholarships and other Educational Benefits	1,076,068	-
Total	78,149,877	26,593,112

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	23,966,673	30,203,780
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	23,966,673	30,203,780

Note: The benefits are gratuity contributions for the chief officers and CEC members during the year.

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	149,478,615	168,473,371
Refurbishment of buildings	-	400,961
Construction of roads	440,307,452	230,767,413
Construction and civil works	387,632,927	196,567,674
Overhaul and refurbishment of construction & civil works	-	91,743,728
Purchase of vehicles and other transport equipment	23,317,808	10,422,830
Overhaul of vehicles and other transport equipment	182,000	665,300
Purchase of household furniture and institutional equipment	22,656,965	11,285,406
Purchase of office furniture and general equipment	7,738,358	4,444,848
Purchase of specialized plant, equipment and machinery	62,564,734	45,835,200
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	88,988,302	41,464,004
Research, studies, project preparation, design & supervision	3,402,866	10,545,080
Rehabilitation of civil works	157,699,883	67,212,850
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	500,000	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	-	-
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,344,469,910	879,828,665

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	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	-	-

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

	2021-2022	2020-2021
	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	-	-

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances

14A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022	2020 - 2021
			KShs	KShs
CBK, Development Account (Ksh)	100017391	Development	3,695,264	4,630,764
CBK, Recurrent Account (Ksh)	1000171421	Recurrent	1,544,883	148,250
CBK, County Revenue Fund	1000171723	Revenue	-	378,742,279
KCB ,County Revenue Collection A/c no.	1140751360	Revenue	-	565,924
Access Bank ,County Revenue Collection A/c	183290	Revenue	-	3,475,679
Paybill Account –MPESA		Revenue	-	16,030
CBK Road Maint Levy -Account	1000253948	Special purpose	10,519,462	45,286,603
CBK Dev of Youth polytechnic Account	1000367946	Special purpose	272,543	2,757,794
CBK Maternal Health Account	1000287748	Special purpose	21,331,071	10,109
CBK Retention monies	10002405571	Deposit account	93,032,849	91,444,186
CBK, KCSAP Account	1000364831	Special purpose	283,176	283,176
CBK, ASDSP Account	10004847	Special purpose	12,170,195	176,219
CBK, EMC Urb.(KUSP) Account	1000372238		-	50,208,569
CBK, EMC Urb.(KUSP) UIG Account	1000413905	Special purpose	-	446,970
CBK, EMC KDSP Account	1000433884	Special purpose	292,382,406	219,796,404
CBK COVID Account	1000455527	Special purpose	48,561	14,988,860
CBK Emergency Locusts Fund	1000524162	Special purpose	17,626,781	-
CBK Nutrition International	1000536257	Special purpose	2,929,050	-
CBK EMC Climate Change	1000544287	Special purpose	-	-
CBK EMC Primary Health	1000561211	Special purpose	-	-
Total			455,836,241	812,977,815

Note: Amount is as per amount in the cash book and bank reconciliation statements prepared for each account held.

These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

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14 B Cash in Hand

	2021-2022	2020-2021
	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:

	2021-2022	2020-2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

15. Outstanding imprests and advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of Imprest and Salary Advance per Department</i>	2021-2022	2020-2021
<i>Imprest</i>	Kshs	Kshs
Department –Office of Governor	-	-
Department -Agriculture	-	-
Department -Roads	-	-
Sub-Total	-	-
Salary Advance		
Department -Health	-	-
Department –Public Service	-	-
Sub-Total	-	-
Grand Total	-	-

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Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	-	-
Retention Monies	93,032,849	91,444,186
Total	93,032,849	91,444,186

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	362,803,393	721,533,629
Cash in Hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	362,803,393	721,533,629

18. 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 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	721,533,629	(433,465,560)	288,068,069
Cash in Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	721,533,629	(433,465,560)	288,068,069

Note: The adjustment of Sh. Sh.433,465,560 relate to opening balances for Cash and Cash Equivalent for the self – reporting entities.

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Notes to the Financial Statements (Continued)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1 st July (A)	-	-
Imprest and Advances As At 30 th June (B)	-	-
Increase)/ Decrease In Imprest and Advances (C=(B-A))	-	-

(There were no outstanding imprest and advances as at 30th June for FY 2021/22)

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	91,444,186	83,845,852
Deposits and Retention as at 30 th June (B)	93,032,849	91,444,186
Increase/ (Decrease) in Deposits and Retentions C= B-A	1,588,664	7,598,334

(Payables as at 1st July for FY 2020/21 should be the same as payable as at 30th June for FY 2021/22)

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Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	6,306,264	143,351,105	149,478,615	178,754
Construction of Civil Works	19,139,376	373,700,844	387,632,927	5,207,293
Supply of Goods	22,008,051	27,372,328	45,428,876	3,951,503
Supply of Services	5,412,613	22,815,806	23,240,921	4,987,498
Total	52,866,304	567,240,083	605,781,339	14,325,048

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees- NSSF arrears	-	24,744,740	8,138,401	16,606,339
Others	-	-	-	-
Total	-	24,744,740	8,138,401	16,606,339

Note: The balance of Sh.16,606,339 relate to outstanding NSSF arrears and penalties as at 30 June 2022

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Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
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 2021-2022	FY 2020-2021
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	-	-

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

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Other Important Disclosures (Continued)

b) Undrawn external assistance

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

c). Classes of providers of external assistance

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

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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Other Important Disclosures (Continued)

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

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

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

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

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Other Important Disclosures (Continued)

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	111,095,822	105,176,236
Total	111,095,822	105,176,236
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	591,875,056	587,729,618
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	591,875,056	587,729,618
<u>Transfers From Related Parties</u>		
Transfers From The Exchequer	4,238,009,884	4,193,371,800
Transfers From MDAs	-	-
Transfers from Other Government entities	4,277,625	123,874,759
Proceeds from Domestic and Foreign Grants	414,499,638	522,542,496
Total Transfers From Related Parties	4,656,787,147	4,839,789,055

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.

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Other Important Disclosures (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Alcoholic Drinks Control Fund	2015	H/Quarters	David Kandie
County Education Fund	2015	H/Quarters	Nicholus Bett
County Executive Car and Mortgage Fund	2015	H/Quarters	JohnKeen Murkeu
Iten Municipality Board	2020	H/Quarters	Raymond Omonei
CHEMAWASCO Ltd	2021	Kapsowar	David Kandie
ITWASCO Ltd	2013	Iten	

8. Disclosure of Balances in 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.

(i) Revenue Collection Accounts

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
KCB ,County Revenue Collection A/c no. 1140751360	-	-	312,257	565,929
Access Bank ,County Revenue Collection A/c no. 183290	-	-	159,392	3,475,679
Total			471,649	4,041,608

The amounts represent cashbook balances not swiped to CRF as at 30th June, 2022,

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Other Important Disclosures (Continued)

(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)	2021 – 2022	2020 – 2021
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				-

Note:

The amount is not included in Cash and Bank balances as at 30th June, 2022 (*Note 14*) 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 Facility Name	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

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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	Cheptonge H/C	K.C.B	KAPSOWAR	1128469871
17	Chesetan Dispensary	K.C.B	KAPSOWAR	1127186418
18	Chororget Dispensary	K.C.B	ITEN	1142789039
19	Chesiyo Dispensary	K.C.B	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
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

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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
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

ELGEYO MARAKWET COUNTY EXECUTIVE

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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 Embobut Dispensary	KCB	Kapsowar	1183068875
114	Kaptabuk Dispensary	EQUITY	KAPSOWAR	1090297015921
115	Kapsiw Dispensary	KCB	KAPSOWAR	1170060080
116	Liter Dispensary	KCB	Kapsowar	1152035150
117	Kombabelio Dispensary	K.C.B	ITEN	117195109
118	Kapko 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

ELGEYO MARAKWET COUNTY EXECUTIVE
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(iv) **Special Purpose Operational Bank Accounts (SPA)**

Name of Bank	Account Name	Account Number	Type
KCB ,	ASDSP II	1226127010	Operations
KCB	KCSAP	1226128939	Operations
Total			

Note:

The amount is not included in Cash and Bank balances as at 30th June, 2022 (*Note 14*) since the funds transferred to SPA had been done through IFMIS and was charged to votes relating to various programs.

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs 0.00 (2021-2022 Kshs 0.00)

10. Contingent Liabilities

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

ELGEYO MARAKWET COUNTY EXECUTIVE
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11. COVID- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Balance b/f	14,988,860	-
Receipts From The National Government (Note 3)	-	57,212,000
Other Donations For Covid-19 Received Directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	14,988,860	57,212,000
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	14,940,299	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	14,940,299	42,223,140
Balance In The Covid 19 Fund	48,561	14,988,860

ELGEYO MARAKWET COUNTY EXECUTIVE

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16. 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 tranche 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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Annual Report and Financial Statements for the year ended June 30, 2022.

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

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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 inventorising 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 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				

ELGEYO MARAKWET COUNTY EXECUTIVE

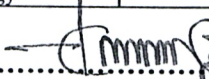
Annual Report and Financial Statements for the year ended June 30, 2022.

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

ELGEYO MARAKWET COUNTY EXECUTIVE

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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		

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CEC, County Treasury
Date: 28.11.2022



ELGEYO MARAKWET COUNTY EXECUTIVE
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For the year ended June 30, 2022

17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	414,657,504	1,093,812,687	604,781,937	2,044,319,522	4,157,571,650
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	15,815,035	-	-	39,058,132	54,873,167
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	184,795,683	-	-	-	184,795,683
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	4,277,625	4,277,625
Kenya Urban Support Programme	24,028,387	-	-	-	24,028,387
Agriculture Sector Development Support Project (ASDSP)	2,000,000	-	8,986,858	-	10,986,858
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	4,400,000	110,031,675	114,431,675
World Bank-Emergency Locusts Response	-	-	-	17,626,781	17,626,781

ELGEYO MARAKWET COUNTY EXECUTIVE
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Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
World Bank Nutrition International	-	-	-	19,859,400	19,859,400
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Total	641,296,609	1,093,812,687	618,168,795	2,235,173,135	4,588,451,226

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

ELGEYO MARAKWET COUNTY EXECUTIVE
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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 the schedule		310,192,086	6,306,264	143,351,105	149,478,615	178,754	
2.							
Sub-Total		310,192,086	6,306,264	143,351,105	149,478,615	178,754	
Construction Of Civil Works							
3. As per the schedule		579,838,227	19,139,376	373,700,844	387,632,927	5,207,293	
4.							
Sub-Total		579,838,227	19,139,376	373,700,844	387,632,927	5,207,293	
Supply Of Goods							
5. As per the schedule		-	22,008,051	27,372,328	45,428,876	3,951,503	
6.							
Sub-Total		-	22,008,051	27,372,328	45,428,876	3,951,503	
Supply Of Services							
7. As per the schedule		-	5,412,613	22,815,806	23,240,921	4,987,498	
8.							
Sub-Total		-	5,412,613	22,815,806	23,240,921	4,987,498	
Grand Total		890,030,313	52,866,304	567,240,083	605,781,339	14,325,048	

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 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.			-	-	-	-	
2.							
Sub-Total			-	-	-	-	
Middle Management							
3.			-	-	-	-	
4.							
Sub-Total			-	-	-	-	
Unionisable Employees							
5. NSSF Arrears			24,744,740	8,138,401	16,606,339	-	
6.							
Sub-Total			24,744,740	8,138,401	16,606,339	-	
Others (specify)							
7.							
8.							
Sub-Total			-	-	-	-	
Grand Total			24,744,740	8,138,401	16,606,339	-	

ELGEYO MARAKWET COUNTY EXECUTIVE
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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 2021-2022	Outstanding Balance 2020-2021	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			-	-	-	-	

ELGEYO MARAKWET COUNTY EXECUTIVE
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Annex 5 –Analysis Of imprests and Advances

(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>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

(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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Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 6 – Summary Of Non-Current Asset Register

(i) Assets Acquired by County Government

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2020-2021
Land	127,775,934	500,000	-	-	128,275,934
Buildings And Structures	1,398,343,356	149,478,615	-	-	1,547,821,971
Transport Equipment	159,434,890	23,499,808	-	-	182,934,698
Office Equipment, Furniture And Fittings	222,240,813	30,395,323	-	-	252,636,136
ICT Equipment	20,203,447	-	-	-	20,203,447
Machinery And Equipment	458,062,163	62,564,734	-	-	520,626,897
Heritage And Cultural Assets	-	-	-	-	-
Seeds, Breeding stock and Live animals	97,192,440	88,988,302	-	-	-
Biological Assets	-	-	-	-	-
Intangible Assets	34,617,541	3,402,866	-	-	38,020,407
Infrastructure Assets- Roads, Rails	2,251,674,756	985,640,262	-	-	3,237,315,018
Work In Progress	-	-	-	-	-
Total	4,769,545,340	1,344,469,910	-	-	6,114,015,250

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 should tie to note 17 on acquisition of assets during the year.

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Annual Report and Financial Statements for the year ended June 30, 2022.

The cost of Assets inherited from defunct local authorities is tabulated below:

(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

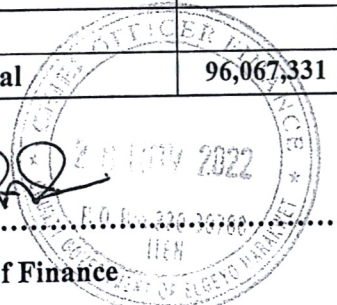
ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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	96,067,331	224,561,545	119,548,605	151,697,575	591,875,056	591,875,056	-	
2	County Education Fund	-	-	32,000,000	21,259,612	53,259,612	53,259,612	-	
3	Car and Mortgage Fund	-	-	-	-	-	-	-	
4	Municipal Board	-	-	24,028,387	-	24,028,387	24,028,387	-	
5	CHEMAWASCO	-	-	-	-	-	-	-	
6									
7									
8									
9	Total	96,067,331	224,561,545	175,576,992	172,957,187	669,163,055	669,163,055		



Director of Finance
 County Executive



ELGEYO MARAKWET COUNTY EXECUTIVE
 CAR & MORTGAGE REVOLVING FUND
 28 NOV 2022
 Director of Finance
 FUND ADMINISTRATOR
 County Assembly/fund/project

ELGEYO MARAKWET COUNTY EXECUTIVE
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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						
9						
10						
11						
12						

Note: There was no contingent liability during the year

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2022

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization: **Elgeyo Marakwet County Government**

Telephone Number: **(+254) 0723144573**

Email Address: **kcsapemc2017@gmail.com**

Name of Project Coordinator: **Margaret Kendagor**

Name and contact details of contact person : **Margaret Kendagor – (+254) 0723144573**

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
KENYA CLIMATE SMART AGRICULTURE PROJECT	KCSAP is a Government of Kenya project jointly supported by World Bank. KCSAP is being implemented under the framework of the Agriculture Sector Development Strategy (AASDS) and National Climate Change Response Strategy (NCCRS)	Increasing agricultural productivity and incomes, adapting and building resilience to climate change; and reducing greenhouse gas emissions		Support to Community Investments	Support to County Investments	Support to Producer Organisations Investments	Training of Grass root partners, Service Providers	World Bank	Kenya Agriculture & Livestock Research Organisation (KALRO)

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

				Capacity building farmers to adopt TIMPS	Farmers trainings and demonstrations in the 6 Wards on adaptive research	Monitoring & Evaluation and Impact Evaluation	Monitoring & Evaluation and Impact Evaluation	Government of Kenya	Kenya Meteorological Department
				Capacity building community structures for effective service delivery	Productivity data collection	Productivity data collection	Productivity data collection	County Government	Kenya Farmers Federation
				Project Coordination and management	Project Coordination and management	Project Coordination and management	Project Coordination and management		

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 10 Disaster Expenditure Reporting Template

Date: 26 th September, 2022						
Entity: Iten Municipality						
Period to which this report refers (FY)	Year :2021/2022					
Name of Reporting Officer	Raymond Omonei					
Contact details of the reporting officer:	Email : <i>iten.municipality@gmail.go.ke</i>				Telephone: (+254) 0721802399	
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
				NIL	NIL	There was no expenditure on disaster during the year

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2022

Annex 11: – Bank Reconciliation/FO 30 Reports

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

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

ELGEYO MARAKWET COUNTY EMERGENCY LOC

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000524162

Balance as per bank certificate | 17,626,781.00

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

17,626,781.00

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 | 0.00

Reconciled by: STEPHEN KILIMES Signature: [Signature] Date: 26/9/2022

Reviewed by: D. OTEBII Signature: [Signature] Date: 26/9/22

Approved by: John Kean MCF Signature: [Signature] Date: 28/9/22

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

ELGEYO MARAKWET COUNTY COVID 19 FUND A

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

Balance as per bank certificate 14,988,860.00

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

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 14,988,860.00

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 26/9/2022

Reviewed by: DAVID CHEBII Signature: [Signature] Date: 26/9/2022

Approved by: John Ken M.T. Signature: [Signature] Date: 28/9/22

STATEMENT OF BALANCE
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

Elgeyo Marakwet County Village Polytechnic

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

Balance as per bank certificate 272,543.00

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

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 272,543.00

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 26/9/2022

Reviewed by: D. CHEBII Signature: [Signature] Date: 26/9/22

Approved by: John Ken WJ Signature: [Signature] Date: 28/9/22

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

ELGEYO/MARAKWET COUNTY REVENUE FUND A

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

Balance as per bank certificate 800,990,895.90

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 2,158,594,938.65

Add --

- 3. Payment in Bank Statement not yet recorded in Cash Book 2,201,433,650.00
- 4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 843,829,607.25

Reconciled by: STEPHEN Mulumu Signature: [Signature] Date: 26/9/2022

Reviewed by: D-CHEBII Signature: [Signature] Date: 26/9/22

Approved by: [Signature] Signature: [Signature] Date: 28/9/22

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

From Date : 01-JUL-21 To : 30-JUN-22

DEPOSIT BANK - ELGEYO MARAKWET

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

Balance as per bank certificate 87,461,452.80

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 26,005,038.70

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 61,456,414.10

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 26/9/2022

Reviewed by: A. CHEBII Signature: [Signature] Date: 26/9/22

Approved by: [Signature] Signature: [Signature] Date: 28/9/22

F.O. 30

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC P

From Date : 01-JUL-21 To : 30-JUN-22

DEVELOPMENT BANK - ELGEYO MARAKWET

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

Balance as per bank certificate | | 0.00

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 349,689,558.30

Add --

3. Payment in Bank Statement not yet recorded in Cash Book 6,314,218.85

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book | | -343,375,339.45

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 26/9/2022

Reviewed by: D. CHEBI Signature: [Signature] Date: 26/9/22

Approved by: [Signature] Signature: [Signature] Date: 28/9/22

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

ELGEYO MARAKWET MATERNAL HEALTH- WB

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

Balance as per bank certificate 2,424,750.00

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 31,630,070.00

Add --

3. Payment in Bank Statement not yet recorded in Cash Book 19,204,254.65

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book -10,001,065.35

Reconciled by: STEPHEN MUMMA Signature: [Signature] Date: 26/9/22

Reviewed by: D-CHEBIL Signature: [Signature] Date: 26/9/22

Approved by: John Ken M.P. Signature: [Signature] Date: 28/9/22

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

From Date : 01-JUL-21 To : 30-JUN-22

RECURRENT BANK - ELGEYO MARAKWET

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

Balance as per bank certificate . 7,761,501.30

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) 20,795,752.95

2. Receipts in Bank Statement not yet recorded in Cash Book 1,398,728,751.05

Add --

3. Payment in Bank Statement not yet recorded in Cash Book 6,601,593.85

4. Receipts in Cash Book not yet Recorded in Bank Statement.

Bank Balance as per Cash Book -1,405,161,408.85

Reconciled by: STEPHER KILIMO Signature: [Signature] Date: 26/9/2022

Reviewed by: D. CHEBII Signature: [Signature] Date: 26/9/22

Approved by: John Keen M.T. Signature: [Signature] Date: 28/9/22

STATEMENT OF FINANCE
BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC E

From Date : 01-JUL-21 To : 30-JUN-22

Elgeyo Marakwet County Road Maintenance

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

Balance as per bank certificate: 19,643,112.10

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

Add --

3. Payment in Bank Statement not yet recorded in Cash Book 17,180,661.40

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book: 36,823,773.50

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 26/9/2022

Reviewed by: D. CHEBIL Signature: [Signature] Date: 26/9/22

Approved by: John Ken MIF Signature: [Signature] Date: 28/9/22

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

ELGEYO MARAKWET COUNTY CLIMATE CHANGE

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000544287

Balance as per bank certificate

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

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

0.00

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 26/9/2022

Reviewed by: D. CHEBII Signature: [Signature] Date: 26/9/22

Approved by: John Keen MP Signature: [Signature] Date: 28/9/22

RECONCILIATION
BANK RECONCILIATION

ELGEYO MARAKWET COUNTY URBAN INSTITUTION

From Date : 01-JUL-21 To : 30-JUN-22

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

Balance as per bank certificate 416,970.00

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

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 416,970.00

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 26/9/2022

Reviewed by: D. CHEBII Signature: [Signature] Date: 26/9/22

Approved by: John Keen MO Signature: [Signature] Date: 28/9/22

COUNTY GOVERNMENT OF ELGEYO MANDAKWET

DEVELOPMENT REPORT ON PENDING BILLS AS AT 30TH JUNE, 2022

S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding amount As at 30.06.2022 (Kshs.)
AGRICULTURE, LIVESTOCK AND					
1	Belio Filling Station	593	16/02/22	Supply of fuel for Arror Ward Activities	55,000
2	Belio Filling Station	592	16/02/22	Supply of fuel for Endo Ward Activities	150,000
3	Lyncent Ventures Ltd	465	22/04/22	Fencing Sindar and Cheborowo Farms in Endo Ward	4,500,000
4	Apexa Architects	672	23/6/22	Provision of consultancy Services during construction of mother and baby	2,363,121
5	Gilchishadom Construction and Supplies	658	18/5/22	Supply and delivery of Seedlings to Soy South Ward	270,000
Total					7,338,121
EDUCATION, SCIENCE AND					
1	KRA	478	10/8/2021	Construction of chepkorio classrooms	30,098
2	KRA	584	23/6/21	Construction of senetwo classrooms	46,519
Total					76,617
HEALTH					
1	KRA	984	23/11/2021	2% tax on proposed construction of septic tank at kabulwo dispensary by SUN-DROPS SERVICES	8,607
2	KRA	1196	30/6/2022	2% tax on proposed renovation of kapcherop health centre by DELIKEKOL GROUP LIMITED	25,862
3	KRA	1106	18/5/2022	3% tax on proposed construction of laboratory at anin dispensary by LOBEEN HOLDINGS LTD	29,952
4	KRA	1111	18/5/2022	3% tax on proposed construction of two door toilet at chebororrwa health centre by LIESTINO COMPANY LIMITED	9,000
Total					73,421
LANDS, WATER, ENVIRONMENT AND CLIMATE CHANGE					
	KRA	1142		2% tax on safbridge technology for supply of pipes	8,620
	KRA	1006		3% tax on phidon ltd	30,000
Total					38,620
ROADS, TRANSPORT, PUBLIC WORKS AND ENERGY					
1	KRA	1268	4/11/2021	5% Tax for Danaken for survey and design works of chepkoit-chorwa in Embobut ward	47,990
2	KRA	1261	2/4/2022	2% Tax for SSVIN for maintenance of kapyego-kapchemur in Kapyego ward	16,543
3	KRA	1268	1/4/2022	2% Tax for Danaken for survey and design works of chepkoit-chorwa in Embobut ward	16,548

4	KRA	1255	31/3/2022	5% Tax for Danaken for survey works at corner-cheptuiya-kaptaragon road in kapsowar	29,990
5	KRA	1255	31/3/2022	2% Tax for Danaken for survey works at corner -cheptuiya-kaptaragon road in kapsowar	10,341
6	KRA	1131	14/2/2022	2% Tax for Tabrem for Maintenance of plaza-stoton road in Miben kuserwa ward	256,450
Total					377,863
YOUTH, SPORTS, CULTURE AND					
1	NHIF	679	8/11/2021	Medical cover kamariny ward	108,000
2	KRA	579	15/04/21	3% tax on Cnon Ltd	28,716
3	KRA	692	21/01/22	3% tax on Nehema Institute	22,486
5	Ketrich Co Ltd	748	20/05/22	Maintenance of 28CG 016A	173,000
6	Mastiony Solutions Ltd	759	2/6/2022	Construction of Gate and Fencing at Iten School for the Deaf	299,430
Total					631,632
Grand Total					8,536,274