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THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF ELGEYO
MARAkwET**

**FOR THE YEAR ENDED
30 JUNE, 2023**



COUNTY GOVERNMENT OF ELGEYO MARAKWET

**COUNTY EXECUTIVE
ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

OFFICE OF THE AUDITOR-GENERAL
NORTH RIFT REGIONAL OFFICE

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**County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2023**

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings
KCSAP	Kenya Climate Smart Agriculture Programme

b) *Glossary of Terms*

Fiduciary Management	-The key management personnel who had financial responsibility
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2. 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

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2	Office of the Governor	To promote and participate in the provision of County government services to all.
3.	Agriculture and Irrigation	Promote food security, poverty reduction and employment creation in Elgeyo Marakwet County.
4.	Water, Environment and Climate Change	Plan, promote and protect the County natural resources for sustainable quality life
5.	Education and Technical Training	To provide and promote education and training environment conducive for acquisition of desired values attitude, knowledge, skills and competencies for socio-economic transformation
6.	Health Services	To provide quality health care services that is accessible, equitable and affordable to all county citizen
7.	Lands, Physical Works, Housing and Urban Development	To ensure efficient and effective management and administration of land for sustainable development and improved security tenure
8.	Roads, Public Works and Transport	To provide efficient and reliable infrastructure through construction, modernization, rehabilitation

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No.	Department	Major Responsibility
		and effective management.
9.	Cooperatives, Trade Industrialization, Tourism and Wildlife.	To provide an enabling environment that facilitates trade investments, tourism enhancement, industrial development and cultural preservation
10.	Sports, Youth Affairs, Culture, Children and Social Services	Formulate, mainstream and implement policies that empower the vulnerable groups and marginalized groups and promote sports talents
11.	Public Service, Devolution, Administration, Communication, ICT & E-Governance	To improve coordination and management of government services for effective and efficient service delivery.
12.	County Public Service Board	
13.	Livestock and Fisheries	To improve the livelihoods of Elgeyo Marakwet residents through promotion of sustainable livestock Fisheries and veterinary services

b) Key Management team

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

Ref.	Name	Designation	Details of qualification
1	H.E Wisley Rotich	Governor	Bachelor's Degree (Economics)
2	H.E Prof. Grace Jerotich Cheserek	Deputy Governor	Bachelors Masters in Philosophy PHD
3	Alphaeus Kipsang Tanui	CECM-Finance and Economic Planning	BBM Business Management (Accounting) MBM Finance PHD-Business Management (Awaiting graduation)
4	Edwin Kibet Seronei	CECM-Agriculture, Livestock, Fisheries and Irrigation	Bachelor of ARTS Masters of Arts in Project Planning and Management
5	Emmy Jerotich Kosgei	CECM-Roads, Public Works and Transport	Bachelors of Education (Science)
6	Monica Jeptum Rotich	CECM-Public Service, Devolution, Administration, Communication, ICT & E-Governance	Bachelors of Computer Science Master's in Education(Anticipating Completion)
7	Robert Kiptoo Kangogo	CECM-Cooperatives, Trade Industrialization, Tourism and Wildlife.	Bachelor of Business Management(Finance and Banking)
8	Thomas Kipkemboi Maiyo	CECM-Lands, Physical	Bachelor of Laws

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		Works, Housing and Urban Development	
9	Edwin Kiplagat Kibor	CECM-Education and Technical Training	Bachelor of Education(Arts)
10	Michael Kipkorir Kibiwot	CECM-Health Services	Bachelor of Environmental Studies(Science) Master of Public Health
11	Purity Jepkurui Koima	CECM-Sports, Youth Affairs, Culture, Children and Social Services	Bachelor of Science in Environmental Science MSC Environment and Development
12	Jason Kemboi Lagat	CECM-Water, Environment and Climate Change	BSC Computer Science MSC Computer Science

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Alphaeus K.Tanui
2.	Ag.Chief officer -Finance & Economic Planning	JohnKeen Murkeu Jairo
3.	Ag.Chief officer-Health and Sanitation	Dr.Isaac Kipyego
4.	Ag.Chief officer-Office of governor	Vincent Bartoo
5.	Ag.Chief officer–Agriculture and Irrigation	James Wekesa
6.	Ag.Chief officer–Livestock, Cooperatives & Fisheries	Racheal Kolomy
7.	Ag.Chief officer - Sports, Youth Affairs, Culture, Children and Social Services	Mike Mosi
8.	Ag.Chief officer - Cooperatives, Trade Industrialization, Tourism and Wildlife	Silas Kiplagat
9.	Ag.Water, Environment and Climate Change	Charles Suter
10.	Ag.Chief officer –Roads ,Public Works, Transport and Energy	Elias Cheboi
11.	Ag.Chief officer– Education and Technical Services	Samuel Kipchumba
12.	Ag.Chief officer – Public Service, Devolution, Administration, Communication, ICT & E-Governance	David Kandie
13.	Ag. Health Administration and Project Management	Dr. Isaac Kipyego
14.	Board Secretary –CPSB	Christine Ngeno
15.	Director of Accounting Services	JohnKeen Murkeu Jairo
16.	Director of Budget & Economic planning	John Maritim
17.	Ag. Director of Supply Chain	Peter Maiyo
18.	Director of Revenue	Solomon Kandie
19.	Head of Expenditure	Margaret Kiplagat
20.	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
2. Kenya Commercial Bank
P.O Box 456-30700
Iten
3. Equity Bank
P.O. Box 75104-00200
Nairobi

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

h) Independent Auditor

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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3. Governance Statement

Elgeyo Marakwet County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.






The County is made up of a County Assembly, County Executive and 6 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive





The membership of the cabinet/County Executive Governance Structures include;

Ref	Name /Passport photograph	Designation	Details of qualifications	Experience
1.	H.E. Wisley Rotich 	Governor	Bachelor's Degree (Economics)	3 years' in the banking industry and 4 years public service and administration both as a director of Cooperatives and 5 years as a Deputy governor. 1 year as a Governor
2.	Prof. Grace Cheserek 	Deputy Governor	Bachelors Masters in Philosophy PHD	Over 20 years of experience in various fields,10years as a researcher,6 Years as a Senior Lecturer,5 years Associate Professor and 1 year Deputy Governor
3.	Alphaeus K. Tanui 	CECM - Finance and Economic Planning	BBM Business Management (Accounting) MBM Finance PHD-Business Management (Awaiting graduation)	12 years of experience in various fields, Graduate Assistant at Moi University and 1-year CECM-Finance and Economic Planning
4.	Edwin Seronei 	CECM – Agriculture, Livestock, Fisheries and Irrigation	Bachelor of ARTS Masters of Arts in Project Planning and Management	Over 10 years of experience ,5 years as an Intern and Programme Volunteer ,3years as field worker international organization for migration,3 years as Chief Officer Water and 1-year

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				CECM-Agriculture, Livestock and Fisheries.
5.	<p>Emmy Kosgei</p> 	CECM -Roads, Public Works and Transport	Bachelors of Education (Science)	Over 15 years of experience ,6 years at the Ministry of Interior & Coordination ,5 years as Ward Administrator, 4 years director Cherang'any Marakwet Water & Sewerage Company Limited and 1 year as CECM-Roads, Public Works & Transport.
6.	<p>Monicah Rotich</p> 	CECM -Public Service, Devolution, Administration ,Communication, ICT and E-governance	BSC Computer Science & PGDE	14 years of experience 9 years at the state department for Vocational Training as Graduate teacher ,5 years CECM-Sports ,1-year CECM-Public Service Management
7.	<p>Robert Kangogo</p> 	CECM – Cooperatives, Trade, Industrialization, Tourism and Wildlife	Bachelor of Business Management(Finance and Banking)	5 years of experience,4 years at PEFA Nairobi Central Sacco Ltd. As Credit manager and 1 years as CECM-Cooperatives, Trade Industrialization, Tourism and Wildlife
8.	<p>Jason Lagat</p> 	CECM - Water, Environment and Climate Change	Master of Science (Msc),ITIL,CCNA,M CITP	16 years in various fields, 1 years as CECM Water Environment and Climate Change
9.	<p>Thomas K. Maiyo</p> 	CECM – Lands	Bachelors of Laws	Over 15 years of experience in various fields,8 years at the Police Service as a Lawyer,6 Years at NLC as County Coordinator and 1-year CECM-Lands, Physical Works, Housing & Urban Development

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10.	Edwin Kibor 	CECM – Education & Technical Services	Bachelor of Education(Arts)	Over 10 years of experience at TSC and 1 year of as CECM- Education and Technical Training
11.	Michael Kibiwott 	CECM- Health and Sanitation	Bachelor of Environmental Studies(Science) Master of Public Health	6 years of experience ,5 years AMPATH as Monitoring & Evaluation Advisor and 1 Year as CECM-Health Services
12.	Purity Koima 	CECM – Sports, Youth Affairs, culture, Children and Social Services	Masters in Environment & Dev., Lead expert in EIA	Overs 10 years of experience in various fields,9 years as a Lecturer and 1 years as CECM- Sports, Youth Affairs, Culture, Children and Social Services
13.	Paul Chemmutut 	County Secretary	Bachelor of Education (ARTS) Master of Business Administration (Executive	Over 30 years of experience ,Graduate teacher ,Deputy Head Teacher, Office of the President as District officer III, District officer I, Senior Assistant Secretary (SAS),Constituency Election Coordinator and County Secretary.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the County Assembly has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee

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Public Accounts Committee

The committee was formed to provide oversight on the County's finances.

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process.

Audit Committee

The County Government is in the process of renewing the audit committee after the expiry of contract of the outgoing audit committee members. Recruitment of the members is on-going.

The mandate of the audit committee is to advise the County Government on institutional risk management and compliance.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held Annual consultative meetings where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

Risk management policy

The aim of this Risk Management Policy Framework is to improve the ability to deliver the County Government's strategic goals, by managing risks, enhancing risk awareness and creating an environment that adds value to operational activities and to our stakeholders.

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4. Foreword by the CECM Finance and Economic Planning

The financial statements for County Government of Elgeyo Marakwet for the period ended 30 June, 2023 have been prepared to comply with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

The total transfers from County Revenue fund (CRF) as approved by the Controller of Budget during the year is summarized below;

Transfers to County Executive	4,479,577,024
Transfers to County Assembly	<u>715,385,935</u>
Total Ksh.	<u>5,194,962,959</u>

The total transfers from the County Revenue Fund against the approved Budget are tabulated below;

	Final Budget	Transfers from CRF	Balance
County Executive	5,520,993,884	4,479,577,024	1,041,416,860
County Assembly	733,192,337	715,385,935	17,806,402
Total Ksh.	6,254,186,221	5,194,962,959	1,059,223,262

The total transfers amounting to Ksh.4,479,577,024 from the CRF to the Elgeyo Marakwet County Executive during the year is as follows;

<i>Transfers form CRF</i>	(Kshs.)
County Executive –CBK Recurrent	3,121,231,465
County Executive –CBK Development	1,084,210,652
<i>Special Purpose A/c</i>	
Emergency Locusts Response	74,041,566
KCSAP	134,085,664
DANIDA -Primary Health Care	19,341,919
Nutrition International	25,229,042
ASDSP	10,436,716
FLOCCA	11,000,000
Total	<u>4,479,577,024</u>

The total expenditure for the County Executive during the year amounted to Kshs.4,583,063,544. The total requisition of funds amounting to Kshs 4,479,577,024 was approved by the Controller of Budget.

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The absorption rates and expenditure for recurrent expenditures and development expenditure is summarized below;

	Budget	Actual	Absorption
Recurrent Expenditure	3,258,095,825	3,128,217,734	96%
Development Expenditure	2,264,898,059	1,454,845,810	64%
Total KSh	5,522,993,884	4,583,063,544	83%

The overall absorption of funds by Elgeyo Marakwet County Executive during the financial year 2022/2023 is 83%

The Financial liabilities amounting to Sh. **104,809,503** recognized under Note 15 of the financial statements relate to the retention monies held in Trust.

The challenges faced in the implementation of FY 2022/2023 budget include;

- Inadequate resources affect adversely program implementation and supervision
- Delay by Contractors who have not been able to deliver as per the contract agreement therefore leading re-tendering of projects.
- Weak monitoring and evaluation (M&E) system to uniformly track achievements against set targets. We are in the process of developing an integrated M&E system to track and communicate on performance of all development projects in the County.
- There is a lot of political influence which affect implementation of projects.
- Limited development partnership.

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the period ended 30th June, 2023 reflect the true and fair view.



Alphaeus K. Tanui

CECM Finance and Economic Planning
County Government of Elgeyo Marakwet



5. 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.(This guidance should be removed in the final set of financial statements)

Strategic development objectives

Elgeyo Marakwet CIDP for the period 2023-2027 has identified five key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the National Government's Vision 2030, SDGs and the MTP IV. The strategic objectives are a product of synthesis of the aforementioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks

The Big Four Agenda and Medium-Term Plan 3, Sustainable Development Goals (SDGs) and Agenda 2063 are;

- 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:

No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
1.	An efficient and high-quality healthcare system	Improved overall health and well-being of individuals, families, and communities	<p>The proportion of skilled Deliveries conducted in health facilities decreased from 52.4% to 51.3% against a set target of 67%. The percentage of pregnant women who completed four or more ANC visits increased from 24% to 28% against a target of 40%. Contraceptive prevalence rate among women of reproductive age in the County stands at 59% which is above the set target of 52%. This is also higher than the national average of 56.9%. Use of traditional FP across the country stands at 15.3%. The prevalence of low birth weight among newborns measured at birth in the county increased from 7.6% in 2018 to 9.7% against a set target of reducing it to 3%. The percentage of children fully immunized at the age of 1 year increased slightly from 69% to 70% against a set target of 80%. The prevalence of HIV remained the same at 2.5% between 2018 and 2022 (KENPHIA, 2018 and NASCOP). Coverage of HIV testing for Men and Women stood at 65.6% and 88.4% respectively. Higher rates for women are because of mandatory testing conducted during ANC visits. Condom use for prevention of HIV and other STIs also stood low at 49.9% as stigma related to condom use is still prevalent among communities especially along the escarpment and valley (KDHS, 2022). TB incidence (per 100,000 population)</p>	<p>COVID-19 pandemic impacted the delivery of health services and led to the decline in health indicators.</p> <p>Work was done to improve infrastructure in hospitals, health centers and dispensaries through expansion of wards, construction of maternity units and staff housing.</p> <p>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.</p> <p>Improving medicines availability at facility level has raised community demand for facility-provided health services leading to an increase in drug consumption.</p> <p>Challenges with KEMSA resulting in low fill rate for essential medicines.</p> <p>Attrition of staff led to a reduction in personnel emoluments and shifting</p>

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
			<p>increased from 82 to 112, while the treatment success rate increased from 70% to 82% against a set target of 100%. Malaria cases reduced from 13,470 in 2018 to 7,323 (DHIS). The malaria positivity rate stood at 15% with ITN ownership averaging 25.3%. The most common cancers in women are; breast, cervical and esophageal with incidence rates of 25.6%, 19.7%, 6.1% respectively, while in men, prostate cancer, esophageal, and colorectal with incidence rates of 21.9%, 8.7% and 8.3% of all cancers, respectively. Diabetes mellitus incidence stands at 3.3%, hypertension being 25% with less than 4% being on treatment. However, less than 10% of the population have been screened for NCDs and over 70 % of the cases are detected at an advanced stage leading to high rates of mortality. Close to 50% of mortalities within the county are because of NCDs (Kenya national NCD strategic plan 2022-2026). Latrine coverage increased from 87.4% to 96.5% against a target of 95%. However, open defecation stands at 37%. The County's stunting rate reduced to 22% from 29.9% against the set target of 20% which is higher than the national rate of 18%. The stunting rates in the hanging and the lower valley are highest at 40% (ENRICH Survey). Wasting stands at 9.2% and children who are underweight at 21%. Children 0-5 (<6 months) months who were exclusively breastfed increased from 30% to 63% surpassing the target of 40%. There was an increase in the number of functional community units from 32 to 78 against a target of 52.</p>	<p>community developmental priorities.</p> <p>Facilities do not offer comprehensive youth friendly services</p> <p>Poor maternal nutrition during pregnancy and at postpartum, mothers not practicing exclusive breastfeeding, early introduction of complementary feeds at 2-3 months and poor dietary diversity</p> <p>Unstable soils along the valley and the escarpment consisting of stones is blamed for difficulty in digging pit latrines in those areas.</p> <p>Increase in diagnosis of NCDs has partly been due to scaling up of community awareness, screening, and linkage efforts, enhanced diagnostic capacity, and improved reporting that has been realized by capacity building of service providers on the screening and management of these conditions.</p> <p>Change in climate over the years, inadequate control of mosquito breeding, poor health-seeking behaviour, misconceptions around use of ITNs are some of the factors that have contributed to the rise of confirmed malaria cases. Areas along the valley considered</p>

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
			<p>Teenage pregnancies rate (15 - 19 years) stood at 12.1% as compared to the national average of 14.9% (KDHS 2022). The doctor to patient ratio in the county currently stands at 0.8:10,000 as compared to 2017 which was 0.7:10,000 which is way below WHO recommendation of 10:10,000. Nurse to patient ratio stands at 9.1:10,000 as compared to 8.3:10,000 in 2017 which is below the WHO recommendation of 83:10,000. The proportion of public expenditure allocated to health reflects the priority given to the health sector. In 2018, 42% of total equitable allocation was spent on health. The average expenditure decreased to 37% in 2023.</p>	<p>endemic regions are not considered under the national malaria program, hence they do not benefit from the requisite prevention and control measures.</p> <p>The reduction in treatment success rates for TB has been partly attributed to; loss to follow up due migration of TB clients, drug and substance abuse resulting in high defaulter rates</p>
2.	A modern roads and transport infrastructure	To increase road network accessibility	<p>The total county road network has increased from 2,060 KM to 2,243.3 KM implying a 9 percent increase.</p>	<p>For the period under review, the priority for the roads sub sector was design, survey, and construction of road infrastructure with a view of increasing the total network especially to inaccessible areas. The main target of the sector was increasing the total road network to 3,025 KM, for the plan period, the total road network increased from 2,060.6 KM to 3,207 KM surpassing the target by 182 KM; this is largely attributed to the opening of additional 755 KM of new feeder roads.</p>

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
				<p>The length of the all-weather road network increased from 1,496.2 KM to 1,885 KM representing a 26% increase. This increase is because of the upgrade of an additional 149 KM to bitumen standards and the graveling of 1,418 KM of roads to motorable status. The rural access index has increased from 68% to 85% owing to the concerted investments in road infrastructure; This means that more than 85% of the households are within 2 KM of a road network as envisioned by the SDG goal 9 of Industry, Innovation, and Infrastructure.</p>
3.	To Enhance sustainable access to clean and adequate water to the citizens	Increased access to clean water in adequate quantities	115 intakes, 140 masonry tanks have been constructed, 45 boreholes have been drilled and equipped and additional 688 Km of water pipeline laid/extended	Resource constraints hampered the achievement of the targets in the period under review
	To Restore, protect, conserve, and manage the environment for sustainable development	Improved environmental quality and sustainability.	62.5 hectares of farm forestry have been established, 40 hectares of wetlands have been protected and 21.4 hectares of wetlands and water catchment areas protected, establishing 47 tree nursery beds, growing of 537,411 assorted exotic tree seedlings and the introduction of 10,077 bamboos and other environmentally friendly trees.	The termination of the EU-WaTER programme meant for the rehabilitation of the cherangany ecosystem reduced resource allocation thus under-achieved of the targets

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
	To Enhance climate change mitigation, adaptation, and resilience	Enhanced adaptive capacity and resilience to climate Change	20 climate change meetings were held The county achieved st cover 29.95% forest cover Climate Change Policy,2021 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 reduction of forest cover from previous37.07% t0 29.95% eduction was caused by technological advancement therefore enhancement of measurement standards for tree and forest cover which shifted from measuring land under cover to actual tree counting There is need for regulations to operationalize the policy documents.
4.	Accelerated growth through human settlement and urban development	To establish a secure land tenure system for residents	The proportion of landowners with title deeds increased from 52% to 72.5% in the plan period	The achievement is attributed to the adjudication of 18 sections of land which represented 90% of the intended land adjudication
Improved access to affordable and decent housing		The program is yet to be rolled out	Need for collaboration with the National Government affordable housing program and other development partners.	
Sustainable Management of Urban Areas		6 urban spatial plans were prepared and acquisition of 1 garbage compactor truck was acquired for garbage collection in Iten Municipality and other urban areas	Development Partnership Support	
Sustainable systems through improved Iten Municipality infrastructure		For Iten Municipality and Kapsowar town, construction of 2.1 km walkways and 4.2 km storm water drainages, 95 Cabro Parking lots, construction, and rehabilitation of 1 arboretum area and one disaster management centre, construction of 6 curio shops.	The activities were done in collaboration with development partner for the Kenya Urban Support Program.	

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
5.	Food security and wealth creation	To improve crop production, post-harvest management and household income	Average production per hectare of priority crops increased by 5.6 tons (From 9.0 tons in 2018 to 14.6 tons in 2022) Average earnings per hectare of priority crops increased by KES 85,500 (From KES 166,000 in 2018 to KES 251,500 in 2022) Proportion of food insecure households reduced 6% (From 20% in 2018 to 14% in 2022)	The achieved performance is attributed to the following interventions: <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
		To minimize degradation of agricultural farms and rehabilitate degraded areas	Number of agricultural farms with soil conservation structures increased by 3,644 from 20,787 farms in 2018 to 24,431 farms in 2022	The achieved performance is attributed to the following interventions: <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 Only five wards (Cherangany/ Chebororwa, Kamariny, Kapsowar, Soy North and Tambach) allocated funds for soil conservation projects

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
		To enhance quality and diversity of agricultural produce through irrigation	Agricultural land under irrigated production increased by 1,206 acres (From 6,960 acres in 2018 to 8,166 acres in 2022) Area of security farms increased by 3,600 acres	The achieved performance is attributed to the following interventions: <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 Aror) have not been implemented
6.	Quality, equitable and accessible education and training	Improved access to quality and relevant pre-primary education	The Gross Enrolment Rate (GER) moved from 74.6% to 108.96% against a target of 95% while Net Enrolment Rate (NER) rose from 68.42% to 85.51% against a target of 90%. The pre-primary teacher learner ratio was reduced from 44:1 to 36:1 during the period surpassing the set target of 38:1.	This was achieved through: <ul style="list-style-type: none"> • Recruitment of additional 164 ECDE teachers • Construction of 205 additional twin ECD classrooms
		Improved access to vocational education and training	VTC completion rate stood at 42.27% in 2022 against a target of 70%. Enrolment dropped from 1422 in 2018 to 1171 in 2022	The drop in enrolment and low completion rate was occasioned by the unconditioning of the Capitation grants.

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
7.	Empowerment through sports, social welfare, culture, and inclusion	Improved wellbeing of the vulnerable, special interest groups and Children	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	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 did not 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
		Increased Youth, Women and PWDS Involvement in productive ventures	Participation of the special interest groups in businesses Increased from 5 % to 23%	A total of 4,756 youth was trained on various economic and empowerment Skills. Sensitization of women, youth, and People with Disabilities (PWDs) was actualized and engaged in bidding for construction and supplies for projects and services with the county.
		Improved cultural preservation	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.
		Improved sports participation and performance	The proportion of athletes accessing standard sports, recreation, and training facilities, with the aim of enhancing talent development, increased from 19.2% to 40% at the end of the period	This is attributed to the upgrading of 38 ward fields to standard fields, extension, and maintenance of 9 km training lanes and two training routes of 40Km, organizing 123 thematic events on sport scouting and talent development (tournaments, leagues, meets and championships) as well as provision of 2,605 assorted sports equipment.

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No.	<i>Objective as per CIDP</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made up since 2023 up to date</i>	<i>Remarks on underperformance/ Over performance</i>
8.	Commercial empowerment for investments, tourism, and industrialization	Increased tourist arrivals to the county	From 2018 the department has carried out rehabilitation of Rimoi game reserve through repairs and maintenance. Also, other tourist attraction sites/ picnic sites have been developed and tourism product development has been done through tourism marketing and completion of museums and snake parks	Tourism related activities were slowed down by COVID-19 pandemic. This hampered preparation for promotional activities and exhibitions.
		Increased business within county and Improved business sustainability and resilience	From 2018 to date the department, has managed to construct 38 lockup shops in major trading centres, enhanced hygiene in market centres through construction of toilets and renovation of two markets i.e. Kapcherop and Kapsowar. Also, the department established 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
		Increased turnover for cooperatives	The department has empowered cooperative societies by establishing cooling plants through construction of infrastructure and supply of cooling equipment. Also, Cooperative Societies have been audited and the process of auditing is on-going to ensure all cooperative societies are covered. The department further revived dormant cooperative societies and is in the process of capacity building management of the societies to help them in equipping management skills. The department also provided revolving funds to ensure the societies are empowered	Lack of capital base hampered performance of cooperatives. The department countered this through provision of revolving funds, but the allocation was inadequate. More funds are needed. To reduce mismanagement of the societies, the leadership should continually be trained, and capacity built.
9.	Transformative leadership	Strengthened early warning and rapid response	departmental project supervision reports generated	

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No.	Objective as per CIDP	Targeted Outcome	Performance/Progress made up since 2023 up to date	Remarks on underperformance/ Over performance
	through accountable governance	mechanism for prevention of conflicts		
Increased capacity for peace and security actors		sub county administrative offices constructed and equipped		
Increased funding from external sources		ward offices furnished and equipped		
Improved legal compliance and governance		reports submitted		
Enhanced transparency and accountability		offices refurbished		

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Table 2: Progress on Achievement of 2022/23 FY ADP Objectives

Department	Objective	Outcome	Indicator	Performance
Roads, Transport & Public Works	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods, and services	length of roads done in KM no of machines acquired	The department managed to open an additional 101 KM of roads though against the target of 140 KM; During the same plan period, the department also managed to maintain 739 KM of roads to motorable gravel status against a target of 850 KM. The department also managed to acquire 4 road construction machines against a target of 5 machines, the use of own machines will significantly reduce the cost of road construction within the county as well as increase the outputs.
Lands, Physical Planning, Housing and Urban Management	To Increase coverage on street lighting and connect all households with electricity within the County.	Improved urban street lighting and Increased access to electricity coverage.	No. of urban centres installed with streetlights	15 urban centers have been installed with streetlights which has led to enhanced security and secure business environment
	Ensure efficient and effective management and administration of land for sustainable development and improved security tenure	Land acquired for public utility use	Ha. of land acquired	2.7 Ha is in process of being acquired for public utilities such as ECDE and dispensaries.
		Enhanced Physical and Land use Planning	No. of County Spatial plan Developed	Development of the County spatial plan was initiated during the FY and is yet to be accomplished before 18 months lapses.
	To Manage the collection, transportation, and disposal of solid waste	Improved overall cleanliness of the	No. of litter bins	46 litter bins were acquired and place at designated collection points to reduce environmental pollution

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Department	Objective	Outcome	Indicator	Performance
	effectively, while also promoting recycling and composting.	community		
Agriculture, Irrigation and Livestock Development	To develop priority crop value chains into sustainable commercial enterprises	Increased crop productivity	Kilograms of certified seeds produced	25 kgs of pyrethrum seeds supplied to farmers in the financial year.
			No. of subsidized planting seedlings supplied	The department supplied 138,124 subsidized seedlings to farmers; 44,511 coffee, 61,998 tea, 4,477 temperate fruits, 23,545 avocado, 598 macadamia, 1500 mango and 1,495 citrus fruits.
			No. gender sensitive and climate change responsive Technologies, Innovations and Management Practices (TIMPs) promoted.	In the plan period, 164 farmers reached with TIMPs.
			Number of farmers (segregated by gender) reached with extension and advisory messages	The department in collaboration with the meteorological department reached 5,413 farmers with extension and advisory messages.
			No. of sector policies/ strategies/ plans/ regulations reviewed, adopted, and operationalized.	The department through support from the ASDSP programme developed 5 policies and 1 strategic plan: County Livestock Policy, Labot sheep multiplication Centre policy, Chebara Agricultural Training Centre Policy, and County agriculture and Irrigation policy, Crop commercialization and subsidy policy and Elgeyo Marakwet County Irish potato strategy 2023-2028
	To increase crop productivity through irrigation	Increased area under irrigated agriculture	Number of existing irrigation projects rehabilitated.	The department rehabilitated 17 water furrows across Endo, Sambiri, Arror and Emsoo wards.
		Number of farms fenced and developed	The department managed to fence 8 farms to enhance protection of crops.	

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Department	Objective	Outcome	Indicator	Performance
	To increase livestock productivity and commercialization	Increased livestock productivity	No. of heifers purchased and delivered	The department delivered 430 heifers to farmer groups across the county
			No. of goats purchased and delivered	96 dairy goats delivered to farmer across the county
			No. of bulls/ Zebu purchased and supplied	6 bulls and 19 zebras supplied to farmer groups across the county
			No. of chicks purchased and supplied	2,217 chicks supplied to women and youth farmer groups
			No. of coolers acquired	6 coolers acquired and installed
			No. of inseminations done	402 cows inseminated during the plan period
	To reduce prevalence of Notifiable and Tick-borne diseases	Reduced Livestock disease prevalence	Litres of acaricides purchased and supplied	1028 litres of acaricides supplied to dips across the county to revive dormant cattle dips.
			No. of cattle dips renovated/constructed	The department managed to rehabilitate 5 cattle dips.
			No. of crushes constructed	3 crushes constructed by the county in Kapchemutwa ward.
Cooperatives, Trade, Enterprise Development, Tourism and Culture	To enhance tourism development	Increased tourist arrivals to the county	No. of tourism ventures and niches developed	The department operationalised 2 snake parks, conducted one tourism circuit targeting Rimoi National Reserve, developed 4 tourism niches and constructed 2 housing units at Rimoi National Reserve.
	To enhance growth and development of co-operatives	Increased turnover for cooperatives	No. of active cooperative societies	The department audited 64 cooperative societies, trained 300 members from different societies, conducted 4 trainings to leadership of cooperative societies, delivered one vehicle, delivered cooling equipment to dairy cooperative societies, and constructed one cereal store.

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Department	Objective	Outcome	Indicator	Performance
Health Services	To promote, maintain, and improve the health and well-being of individuals, families, and communities	Improved overall health and well-being of individuals, families, and communities	No. of CHVs Supported	900 CHVs were provided with performance-based incentives. This was done in partnership with Nutrition International in the on-going finance agreement.
			No. of persons screened	6000 persons were screened for non-communicable diseases across the ward.
			No. of indigents supported	2500 elderly persons were supported through payment of NHIF.
			No. of facilities renovated and upgraded	8 facilities were renovated and facelifted and upgraded through construction of septic tanks, toilets, wards, laboratories, staff houses, fencing, partitioning and installation of client benches. 6 facilities were completed which had been under construction in the previous years.
			No. of ambulances maintained	9 ambulances were maintained and fueled to support their operations throughout the county.
			No. of facilities equipped	80 facilities were supported through purchase of equipment for laboratory, maternity, and morgue.
Water, Environment and Natural Resources	To Enhance sustainable access to clean and adequate water to the citizens	Increased access to clean water in adequate	No. of intake structures constructed/renovated, Length of pipeline laid (Km)., No. of boreholes	20 intake structures were constructed, 243 km of pipeline laid, 5 boreholes drilled, and 43 masonry tanks were constructed

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Department	Objective	Outcome	Indicator	Performance
		quantities	constructed/equipped, No. of Masonry water tanks constructed/renovated	
	To Restore, protect, conserve, and manage the environment for sustainable development	Improved environmental quality and sustainability.	HA. of water catchment areas protected., No. of indigenous trees planted	3ha. of wetlands were protected and 53,200 tree seedlings were grown during the plan period
	To Enhance climate change mitigation, adaptation, and resilience	Enhanced adaptive capacity and resilience to climate Change	No. of climate change meetings conducted	20 climate change meetings were conducted across the wards on climate change adaptation
Education and Technical Training	To enhance access to quality and relevant Pre-primary Education	Improved transition rate from pre-primary education to primary grade	No. of disability friendly classrooms constructed	25 twin ECD classrooms were constructed and equipped.
	To enhance the capacity of the youth	Intermediate and highly	Workshops/classrooms constructed	6 workshops/classrooms were constructed

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Department	Objective	Outcome	Indicator	Performance
	to access employment opportunities.	skilled VTC graduates for employment and self-sustainability through access to quality and relevant competency based TVET.	VTCs equipped	3 Workshops equipped
	To improve access and participation in post primary education	Improved literacy rates and access to higher levels of education	Students supported through bursary	4,350 needy students were supported with bursary
Sports, Youth affairs, and Social Services	To develop Sports in all levels	Improved sports participation and performance	No. of Ward field upgraded to Standard Fields	6 ward field were graded and leveled
			No. of events organized	40 thematic events were organized and conducted including Iten International Marathon, Governor wa Raia Cup among other sports tournaments
			No. of holiday camps operationalized	1 holiday camp was hosted
	To protect and	Improved	No. of Youth groups	38 Youth groups were empowered with income generating

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Department	Objective	Outcome	Indicator	Performance
	empower the vulnerable and special interest groups	wellbeing of the vulnerable, special interest groups and Children	benefiting from IGAs Grants	activities
			No. of women/women groups facilitated with IGAs	66 women groups were empowered with income generating activities
			No. of PWDs/PWD groups facilitated with IGAs Grants	7 PWDs groups were empowered with income generating activities
			No. of youths trained on Technical Skills	127 have completed their studies in various fields in VTCs and TVETS, while other slot of 500 youth are continuing with their studies.
			No. of Children Assembly	1
			No. of Beneficiaries (Covered)	648 elderly persons (65-70 years) were covered on NHIF cover
Public Service Management, County Government Coordination and Corporate Affairs	To provide leadership in governance and management county government affairs	Enhanced efficiency and effectiveness of county service	No. of departmental project supervision reports generated	Eight departmental projects supervised across the county
		Reduced prevalence of alcohol and substance	No. of sub county administrative offices constructed and equipped	One sub county administrative office constructed and equipped

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Department	Objective	Outcome	Indicator	Performance
		abuse		
		Efficient and effective communication of Government information increased adoption of ict infrastructure in services rendered	No. of ward offices furnished and equipped	Three ward offices were furnished and equipped
			No. of reports submitted	Seven reports were submitted and analysed
			No. of offices refurbished	one office was refurbished
			No of offices fenced	Four ward offices were fenced
			No. of Projects progress review meetings held	Two meetings held on progress projects

Source: CIDP and ADP

6. 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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7. Statement of Management Responsibilities

Section 164 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 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, 2023. 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, 2023, 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 **16th November, 2023**





County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Elgeyo Marakwet set out on pages 1 to 49, which comprise of the statement of assets and liabilities as at 30 June, 2023, the statement of receipts and payments, statement of cash

Report of the Auditor-General on County Executive of Elgeyo Marakwet for the year ended 30 June, 2023

flows and statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Elgeyo Marakwet as at 30 June, 2023, 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. Variances Between Financial Statements and IFMIS Records

The statement of receipts and payments reflects payments of Kshs.4,583,063,544 and the statement of assets and liabilities reflects cash and bank, receivables and deposits and retention amounts of Kshs.364,126,375, Nil and Kshs.104,809,503 respectively for the year ended 30 June, 2023. However, the balances differed with the Integrated Financial Management Information System (IFMIS) ledger balances as detailed below:

Item Description	Financial Statements Amounts (Kshs.)	Amounts as per IFMIS Records (Kshs.)	Variance (Kshs.)
Payments	4,583,063,544	4,563,927,652	19,135,892
Cash and Bank	364,126,375	1,933,233,810	(1,569,107,435)
Receivables	0	1,228,764	(1,228,764)
Deposits and Retention	104,809,503	678,951,150	(574,141,647)

No explanation has been provided by Management for the variances between the two sets of records.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2023 could not be confirmed.

2. Unsupported Health Facilities Operational Bank Balances

The financial statements under Other important disclosures Note.10, disclosure of balances in revenue collection accounts discloses one hundred and twenty-nine (129) health facilities operational bank accounts. However, bank reconciliation statements, certificates of bank balances and board of survey reports were not provided.

In the circumstances, the accuracy and completeness of health facilities operational bank account balances totalling Kshs.16,451,645 could not be confirmed.

3. Non-Disclosure of Pending Bills

The financial statements discloses pending accounts payables and pending staff payables balances of Kshs.13,680,176 and Kshs.4,967,513 respectively as disclosed in Notes 1 and 2 of other important disclosures. However, the breakdown for the payables totalling Kshs.18,647,689 have not been disclosed in Annexes 2 and 3 to the financial statements as required under the Public Sector Accounting Standards Board financial reporting template.

In the circumstances, the financial statements are not presented as per the accounting standards and as prescribed by the Public Sector Accounting Standards Board.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Elgeyo Marakwet Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development combined had an approved final receipts budget of Kshs.5,522,993,884 against actual receipts of Kshs.4,479,577,024 resulting in an under-receipt of Kshs.1,043,416,860 or 19% of the approved budget. Similarly, the County Executive made payments totalling Kshs.4,583,063,544 against an approved budget of Kshs.5,522,993,884 resulting to under-expenditure of Kshs.939,930,340 or 17% of the approved budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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 as at 30 June, 2023 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. Compensation of Employees

1.1 Salary Payments Processed Outside the Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments reflects compensation of employees' amount of Kshs.2,315,122,316 as disclosed in Note 3, which include salaries amounting to Kshs.171,360,135 paid outside IPPD. No explanation has been provided for the processing of the wages outside the IPPD system. This is contrary to Section 1.5.1 of the Treasury Guidelines through the Financial Accounting Recording and Reporting Manual which requires that each county government department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment. The Management did not provide justification for deviating from The National Treasury directive.

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

1.2 Irregular Payment of Special Duty Allowances

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,315,122,316 which includes special duty allowance of Kshs.111,672 paid to an employee for the year ending 30 June, 2023. However, the employee had been drawing this allowance for seventy two (72) months from 17 February, 2017 contrary to Section F.6(4) of the County Government Human Resource Manual, 2013 which states that special duty allowance will not be payable to an officer for more than one year.

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

1.3 Failure to Adhere to Ethnic Diversity Requirement in Employment

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,315,122,316 as disclosed in Note 3 to the financial statements. However, analysis of the June, 2023 IPPD payroll revealed that out of a total of 1559 permanent staff of the County Government, 1,474 are from the dominant ethnic community representing 95% of the total permanent staff.

In addition, during the year under review the County employed thirty six (36) new officers all of whom were from the dominant ethnic community. This is contrary to Section 65(1)(e)

of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

1.4 Non-Compliance with the Law on Fiscal Responsibility

The statement of receipts and payments reflect compensation of employee's payments amount of Kshs.2,315,122,316 equivalent to 52% of revenue of Kshs.4,479,577,024. The actual expenditure was in excess of the threshold of 35% prescribed in Regulation 25(1b) of the Public Finance Management Act (County Governments) Regulations, 2015 which states that the limit set for the county government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act shall not exceed thirty-five percent (35%) of the county government's total revenue.

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

1.5 Unremitted Retirement Benefits

Examination of records provided for audit revealed that the County Government owed NSSF Kshs.9,880,400 being an amount in arrears and further subjected to a penalty of Kshs.15,119,220 totalling to Kshs.24,999,620. This was confirmed by a demand note issued on 5 May, 2021 for unpaid contribution and penalties. At the time of audit in the month of October, 2023, the County Government did not provide any evidence of payments of the outstanding debts to NSSF.

This is contrary to Section 27(1) of the National Social Security Fund Act, 2013 which states that if any contribution for which a contributing employer is required to pay to the Fund is not paid within one month after the end of the month in which the last day of the contribution period to which it falls, a sum equal to five per cent of the amount of that contribution shall be added to the contribution for each month or part of a month that the amount due remains unpaid, and any such additional amount shall be recoverable at the same time and in the same manner as the contribution to which it is added.

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

2. Failure to Operationalize the Office of the County Attorney

During the year under review, the County Government had not constituted the office of the County Attorney contrary to Section 4(1) of the Office of the County Attorney Act, 2020 which require each county to establish Office of the County Attorney and the County Attorney shall be appointed by the Governor with the approval of the County Assembly.

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

3. Unaccounted for Specialized Material and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.573,720,729 which includes specialized materials and services amount of

Kshs.159,610,275 as detailed in Note no.4 to the financial statements. Review of records provided show that the amount was paid to the Kenya Medical Supplies Authority (KEMSA) for the supply and delivery of medical drugs and non-pharmaceuticals to various health facilities within the county. However, review of the records and the physical verification of sampled health facilities revealed that drugs and non-pharmaceuticals supplied directly to the health facilities totalling to Kshs.7,893,242 were not inspected and confirmed on delivery. In addition, there were no yearly stock take reports.

In the circumstances, it is not possible to confirm that there was value for money in the payment of Kshs.7,893,242.

4. Acquisition of Assets

4.1 Proposed Opening of New Roads and Maintenance of Roads by National Youth Service (NYS)

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,069,263,687 which includes Kshs.383,765,488 for construction of roads as disclosed in Note 9 to the financial statements. Included in the Kshs.383,765,488 is Kshs.23,328,000 that was paid to the National Youth Service on 15 February, 2023 being amount for opening of the new roads, rehabilitation and maintenance of roads. A memorandum of understanding between the Elgeyo Marakwet County Government and National Youth Service was signed on 13 October, 2022 at a contract sum of Kshs.26,304,000. The contract agreement was signed on 27 January, 2023 and works were expected to commence upon signing of the contract. However, the following audit observations were made;

- i. Review of the records revealed that the County and National Youth Service signed a memorandum dated 13 January, 2023 and paid Kshs.23,328,000. As per Paragraph 2.8 of the Memorandum of Understanding, the county government made an advance payment. However, the advance payment exceeded twenty percent of the contract sum contrary to Section 147 of the Public Procurement and Asset Disposal Act, 2015 which states that; Under exceptional circumstances, advance payment may be granted and shall not exceed twenty per cent (20%) of the price of the tender and shall be paid upon submission by the successful tenderer to the procuring entity of an advance payment security equivalent to the advance itself and that security shall be given by a reputable bank or any authorized financial institution issued by a corresponding bank in Kenya recognized by the Central Bank of Kenya, in case the successful tenderer is a foreigner;
- ii. Although review meetings were held periodically as deemed necessary for the purpose of contract performance review, charting the way forward and preparing status reports which considers the timeliness of contract performance, cost and quality performance, risk analysis, operational effectiveness, appropriateness of the procedure of delivery and any other relevant information. No documentary evidence was provided for audit indicating that the contract implementation team had a contract management plan that provided for the review meetings contrary to Regulation 138(1) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that in performance of its functions under Section 151(2) of the

Act, the contract implementation team shall have a contract management plan that shall provide for review meetings;

- iii. A risk register maintained by the procurement entity to monitor all identified contract risks and their mitigation plan and a status report that include executive summary report on performance of activities and budget; and any other issues relevant to the contract such as environmental and general observation on the performance rating was not provided for audit, contrary to Regulation 138(3)(c), which requires that a risk register should be maintained to monitor all identified contract risks;
- iv. There was no documentary evidence provided for audit by the Implementation Committee to confirm that they forwarded status reports to the Accounting Officer on the outcome of the project, contrary to Regulation 138(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states a review meeting, status report that include executive summary, reports on the performance of the activities and budget by the implementation team be done and forwarded to the accounting officer;
- v. Further, no documentary evidence was provided indicating that a survey was carried out and survey reports form part of the procurement records and this was contrary to Regulation 66(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that; In addition to procurement records specified in Section 68(2) of the Act, the following documents shall form part of the procurement records where the procurement or the disposal requirement involves feasibility studies and surveys directly carried out or accepted by a procuring entity in order to prepare the tender document, the reports and other documents resulting from these studies and surveys.

Physical verification of the project in the month of August, 2023, after signing of the contract agreement revealed that about 50% works had been completed and the contractor was not on site.

In the circumstances, the public may not have obtained value for money amounting to Kshs.23,328,000 spent on the project.

4.2 Stalled Proposed Maintenance of Chepkerengoi Road in Sengwer Ward

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1 069,263,687 which includes Kshs.383,765,488 for construction of roads as disclosed in Note 9 to the financial statements. In the year under review, a company was awarded a contract for maintenance of Chepkerengoi Road in Sengwer Ward at a contract sum of Kshs.2,400,000.

The contract agreement was signed on 3 May, 2023 and works expected to be completed within twelve (12) weeks commencing immediately upon signing of the agreement. The contract involved completion of proposed maintenance of Chepkerengoi Road in Sengwer Ward.

However, the managerial reports and operational plan by the implementation team for the project were not provided for review contrary to Regulation 138(1) of the Public

Procurement and Asset Disposal Regulations, 2020 which states a review meeting, status report that include executive summary, reports on the performance of the activities and budget by the implementation team be done and forwarded to the accounting officer. Physical verification of the project in the month of August, 2023, that is over three (3) months after the signing of the contract agreement revealed that approximately 40% of the works had been done and the contractor was not on site. Management explained that the project was stopped due to a court case.

In the circumstances, the objectives of the project may not have been realized and the public may not have obtained value for money amounting to Kshs.2,207,600 incurred on the project.

4.3 Delayed Proposed Improvement of Iten Arboretum Park

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,069,263,687 which includes rehabilitation of civil works amount of Kshs.250,257,076 as disclosed in Note 9 to the financial statements. A total amount of Kshs.27,013,920 was paid to a contractor in respect of proposed improvement of Iten Arboretum Park. This was approximately 100% of the contract sum of Kshs.29,074,820 signed on 15 July, 2022 for a duration of twenty-four (24) weeks commencing immediately upon signing of the agreement.

Physical verification of the project in the month of August, 2023, over twenty-four (24) weeks after the signing of the contract agreement revealed that approximately 100% of the works had been done but the project is not in use.

In the circumstances, the objectives of the project have not been realized and the public may not have obtained value for money for the expenditure incurred on the project of Kshs.27,013,920.

4.4 Delayed Construction, Rehabilitation, Testing and Commissioning of Chepuser-Kapkobil Irrigation Scheme

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,069,263,687 which includes Kshs.250,257,076 for rehabilitation of civil works as disclosed in Note 9 to the financial statements. Included in this amount were payments totalling to Kshs.35,099,070 for construction of works.

The contract agreement was signed on 10 February, 2021 at a contract sum of Kshs.40,603,675 and works expected to be completed within twelve (12) weeks commencing 10 February, 2021. This was extended by sixty (60) days, however, the contract was terminated and the contractor was paid Kshs.6,098,540.

The contract was re-advertised and eventually awarded to another contractor at a contract sum of Kshs.33,677,330. The contract agreement was signed on 8 March, 2022 and works were expected to be completed within twenty-four (24) weeks upon handing over of the site. However, there was no evidence of site handing over. The contractor was paid Kshs.29,000,530 on 20 January, 2023. In addition, at the time of audit in the month of October, 2023, approximately 88% of the works had been done and the contractor was not on site.

In the circumstances, the public may not have obtained value for money in the payments totalling Kshs.35,099,070 that was paid towards the project.

4.5 Proposed Construction of Mother and Baby Centre

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,069,263,687 which includes Kshs.80,481,108 for construction and civil works as disclosed in Note 9 to the financial statements. During the financial year under review, Kshs.52,981,039 was paid to a contractor for proposed construction of Mother and Baby Centre.

The tender was awarded at a contract sum of Kshs.55,506,645. The contract agreement was signed on 3 June, 2021 and works expected to be completed within twenty-four (24) weeks commencing 3 June, 2021. Physical verification of the project in the month of August, 2023 revealed that the works had been completed but the Centre was not in use.

In the circumstances, the public may not have obtained value for money in the payments totalling Kshs.35,099,070 that was paid towards the project.

4.6 Delayed Construction of X-Ray Unit, Drilling of Borehole, Covered Walkways and Ramp at Kaptarakwa Health Centre

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,069,263,687 which includes Kshs.80,481,108 for construction of civil works as disclosed in Note 9 to the financial statements. Included in this amount was Kshs.14,954,505 paid to a contractor in respect of the construction of x-ray unit, drilling of borehole, covered walkways and ramp at Kaptarakwa Health Centre. The contract was awarded at a contract sum of Kshs.14,954,505 for a duration of twelve (12) weeks from 28 April, 2023.

However, physical inspection of the project in the month of August, 2023, over five (5) weeks after the signing of the contract agreement revealed that approximately 98% of the works had been done and the contractor was on site, though this was beyond the completion date.

In the circumstances, the objectives of the project had not been realized and the public may not have obtained value for money in the payments amounting to Kshs.14,954,505 spent on the project.

5. Failure to Establish a County Budget and Economic Forum

Elgeyo Marakwet County Government has not established a County Budget and Economic Forum. This contravenes 137 of the Public Finance and Management Act, 2012 which states that as soon as practicable after the commencement of this Act, a county government shall establish a forum to be known as the Elgeyo Marakwet County Budget and Economic Forum.

The purpose of this forum is to provide a means for consultation by the county government on preparation of county plans, the County Fiscal Strategy Paper and the Budget Review and Outlook Paper for the county; and matters relating to budgeting, the economy and financial management at the county level.

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

6. Occupational Safety and Health

Audit of Elgeyo Marakwet County Executive, as an occupier, revealed that the County Executive did not establish a Safety and Health Committee at the workplace as required under Section 9(1) of the Occupational Safety and Health Act, 2007. Further, Management did not provide a safety and health audit report as required under Section 11(1) which stipulates that the occupier of a workplace shall cause a thorough safety and health audit of his workplace to be carried out at least once in every period of twelve months by a safety and health advisor.

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

7. Monitoring and Evaluation Function

During 2022/2023 financial year, Monitoring and Evaluation sub department had a budgeted amount of Kshs.9,673,179. However, no documentary evidence was provided for audit showing that the department had project status reports on nonfinancial performance for each individual programmes undertaken by the County Government of Elgeyo Marakwet. Further there is no documentary evidence provided indicating development of and approval of the Monitoring and Evaluation Policy.

This is contrary to chapter six (6) of the County Integrated Development Plan, 2018 which states that the county will develop a County Monitoring and Evaluation System (CMES) which will define the development initiatives and projects to be monitored and evaluated, the activities needed for monitoring and evaluation to be successfully implemented, and the roles and responsibilities of the different players in the monitoring and evaluation exercise. The scope of the CMES will entail, data collection, indicator development, research and result analysis, documentation and dissemination for advocacy and sensitization, Project monitoring and evaluation and capacity development and policy coordination, and Regulation 129 of the Public Finance Management (County Governments) Regulations, 2015 (1) which states that the County Executive Committee Member responsible for matters relating to planning shall prescribe a framework for monitoring and reporting on non-financial performance for use by accounting officers in evaluation of programmes and projects by measuring, responsibility for monitoring, evaluation and reporting, financial indicators which shall capture expenditures on the implementation of programmes and projects.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

1. Employees with Similar Bank Accounts

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,315,122,316 as disclosed in Note 3 to the financial statements. During the audit, it was noted that the County Executive had a separate Human Resource Information Management System (HRIMS) for human resource management and payroll for staff not in the Integrated Payroll and Personnel Data (IPPD) system. However, review of the HRIMS system revealed that fourteen (14) staff members employed as ECD teachers shared the same bank codes and bank accounts raising questions about their existence. The analysis revealed that the said officers were paid salaries in the shared bank accounts for a period of one year (12 months). Review of personal files for the six (6) officers in question reveals that they filled same bank account details in the personal bio-data form which is not a requirement for all public officers.

In the circumstances, the effectiveness of the human resource management and payroll system could not be confirmed.

2. Lack of Operational Audit Committee

During the year under review, it was noted that the Audit Committee Members' term of office expired on 3rd February, 2023 and had not been renewed as at the time of audit. Further, there was no evidence that the Audit Committee held any meeting during the year which contravened Regulation 168 of the Public Finance Management (County Governments) Regulations, 2015 which requires county government entities to establish Audit Committee to monitor entities governance and accountability processes as well as internal control and risk management systems.

Although the process of appointing the County Executive Audit Committee was on as was noted in the advert of 11 July, 2023 and the shortlisted candidates were scheduled for interviews on 21 August, 2023, it was noted that there was a gap of more than six (6) months since the expiry of their term.

In the circumstances, the effectiveness of the internal controls and risk management could not be confirmed.

3. Understaffing of Internal Audit Department

During the year under review, the County Government of Elgeyo Marakwet had an internal audit function in place with a total staff of six (6) officers. Review of the approved staff establishment of the county government revealed that internal audit department was

supposed to be staffed by thirty (30) officers. This resulted to understaffing of twenty-four (24) personnel contrary to Regulation 155(2)(a) of the Public Finance Management (County Governments) Regulations, 2015, which states that an Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates the entity to accomplish its internal audit responsibilities.

In the circumstances, the effectiveness of the internal controls and risk management could not be confirmed

4. Information and Communication Technology (ICT) Controls and Data Environment

Review of the County Executive ICT environment revealed that there was an ICT Policy document in place. However, an ICT Security Policy and disaster recovery plans have neither been developed nor spelt out in the ICT Policy. Further, formally documented, and approved processes to manage system changes and upgrades made to the existing ICT systems were also not in place. The County Executive also lacks an ICT Steering Committee.

Review of the ICT data centre room also revealed the lack of an access control system to restrict and monitor access to the server room, lack of smoke detector and lack of an environmental monitoring system to monitor the humidity and temperature in the data centre. There is no existing Closed-Circuit Television (CCTV) system extended to the data centre. This was contrary to Regulation 110(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer for a county government entity shall institute appropriate access controls needed to minimise breaches of information confidentiality, data integrity and loss of business continuity. Paragraph (3) stipulates that users of the system under this regulation shall - (b) take all reasonable steps to maintain the integrity of passwords and other security mechanisms; (d) not do anything that damages, restricts, jeopardises, impairs or undermines the performance, usability, reliability, confidentiality or accessibility of any digital information system, programme, or other stored information data;

In the circumstances, the effectiveness of the ICT controls could not be confirmed.

5. Maintenance of Asset Register

Annex 6(i) to the financial statements reflects summary of non-current assets balance carried forward amount of Kshs.7,183,278,937 being assets that were acquired by the County Government and Annex 6(ii) reflects Kshs.568,889,166 being assets that were inherited from the defunct local authorities. The County Government had an asset register in place, which contained assets which were both from the defunct local authority and those acquired by the County Government from 2013 to 2022. However, the asset register is being managed and maintained by the procurement department negating separation of responsibilities. This is contrary to Section 149(2) (o) of the Public Finance Management Act, 2012 which states that in carrying out a responsibility imposed by subsection (1), an accounting officer shall, in respect of the entity concerned, ensure that the respective county government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General.

In the circumstances, the effectiveness of the internal asset management controls could not be confirmed.

6. Inventory Management and Control

In the year under review, the County Government procured several items from different suppliers totalling to Kshs.6,983,900. However, there was no form of inventory control which includes stores ledgers to confirm how and whether the goods were received and taken on charge.

In the circumstances, the effectiveness of the internal inventory control could not be confirmed.

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 Management is aware of the intention to dissolve the County Executive or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 December, 2023

County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023

9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	4,479,577,024	4,588,451,226
Miscellaneous receipts	2	-	-
Total receipts		4,479,577,024	4,588,451,226
Payments			
Compensation of employees	3	2,315,122,316	2,239,580,441
Use of goods and services	4	573,720,729	487,950,931
Subsidies	5	272,543	2,485,251
Transfers to other government entities	6	505,284,721	337,112,821
Other grants and transfers	7	95,346,455	78,149,877
Social security benefits	8	24,053,093	23,966,673
Acquisition of assets	9	1,069,263,687	1,344,469,909
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		4,583,063,544	4,513,715,903
Surplus/deficit		(103,486,520)	74,735,323

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 16th November, 2023 and signed by:



Name: John Keen Murkeu Jairo
 Ag. Chief Officer – Finance and Economic planning
 CPAK M/No. 8112






Name: David K. Chebii
 Ag. Head of Accounting Unit
 ICPAK M/No. 8088

County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023


10. Statement of Assets and Liabilities as at 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	364,126,375	455,836,241
Cash balances	13B	-	-
Total cash and cash equivalents		364,126,375	455,836,241
Outstanding imprests and advances	14	-	-
Total financial assets		364,126,375	455,836,241
Financial liabilities			
Deposits and retentions	15	104,809,503	93,032,849
Net financial assets		259,316,872	362,803,392
Represented by			
Fund balance b/fwd.	16	362,803,392	721,533,629
Prior year adjustments	17	-	(433,465,560)
Surplus/deficit for the year		(103,486,520)	74,735,323
Net financial position		259,316,872	362,803,392

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 16th November, 2023 and signed by:


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 Ag. Head of Accounting Unit
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County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023


11. Statement of Cash Flows for the period ended 30th June 2023

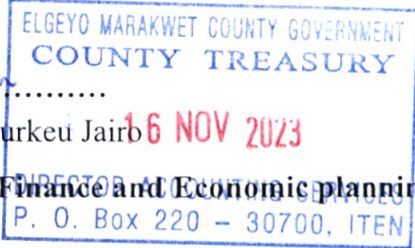
		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	4,479,577,024	4,588,451,226
Miscellaneous receipts	2	-	-
Total receipts from operating income		-	
Payments for operating expenses			
Compensation of employees	3	(2,315,122,316)	(2,239,580,441)
Use of goods and services	4	(573,720,729)	(487,950,930)
Subsidies	5	(272,543)	(2,485,251)
Transfers to other government entities	6	(505,284,721)	(337,112,821)
Other grants and transfers	7	(95,346,455)	(78,149,877)
Social security benefits	8	(24,053,093)	(23,966,673)
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		-	-
Net receipts/ (payments) from operations		-	
Adjusted for:			
Prior year adjustments	17	-	(433,465,560)
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	11,776,654	1,588,663
Net cash flow from operating activities		977,553,821	987,328,336
Cash flow from investing activities			
Acquisition of assets	9	(1,069,263,687)	(1,344,469,910)
Net cash flows from investing activities		(1,069,263,687)	(1,344,469,910)
Cash flow from Financing activities		-	-
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(91,709,866)	(357,141,574)
Cash and cash equivalents at beginning of the year		455,836,241	812,977,815

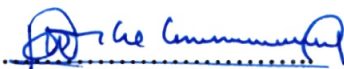
County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Cash and cash equivalents at end of the year		364,126,375	455,836,241

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 16th November, 2023 and signed by:


 Name: John Keen Murkeu Jair
 Ag. Chief Officer – Finance and Economic planning
 CPAK M/No. 8112




 Name: David K. Chebii
 Ag. Head of Accounting Unit
 ICPAK M/No. 8088

County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,190,363,355	1,332,630,529	5,522,993,884	4,479,577,024	1,043,416,860	81%
Other receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	-	-	-	-	-
Total	4,190,363,355	1,332,630,529	5,522,993,884	4,479,577,024	1,043,416,860	81%
Payments						
Compensation of employees	2,510,583,704	(143,909,991)	2,366,673,713	2,315,122,316	51,551,397	98%
Use of goods and services	359,660,753	291,157,571	650,818,324	573,720,729	77,097,595	88%
Subsidies	-	272,543	272,543	272,543	-	100%
Transfers to other government units	259,987,419	332,512,918	592,500,337	505,284,721	87,215,616	85%
Other grants and transfers	65,107,026	47,665,515	112,772,541	95,346,455	17,426,086	85%
Social security benefits	29,590,687	-	29,590,687	24,053,093	5,537,594	81%
Acquisition of assets	965,433,766	802,931,973	1,768,365,739	1,069,263,687	699,102,052	60%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	2,000,000	2,000,000	-	2,000,000	0%
Total	4,190,363,355	1,332,630,529	5,522,993,884	4,583,063,544	939,930,340	83%

County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	b	c=a+b	D	e-c-d	f=d/c %
Surplus/(Deficit)	-	-	-	(103,486,520)		

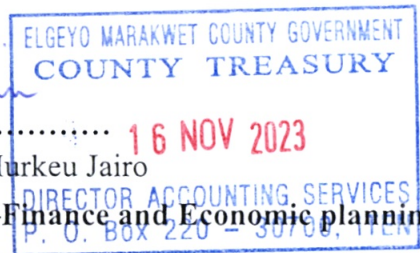
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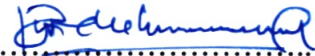
Comments on significant underutilization (below 90% of utilization and any overutilization

- (a) The underutilization of funds under acquisition of assets and use of goods relate to pending commitments for the on-going works as at 30th June 2023
- (b) Donor funds and grants and other transfers including DANIDA, ASDSP, KCSAP, KISP II and Emergency Locusts Response were not received in full during the year.

The County Executive's financial statements were approved on 16th November, 2023 and signed by:


 Name: John Keen Murkeu Jairo
 Ag. Chief Officer – Finance and Economic planning
 CPAK M/No. 8112




 Name: David K. Chebii
 Ag. Head of Accounting Unit
 ICPAK M/No. 8088

County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023

10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,048,902,684	209,193,141	3,258,095,825	3,121,231,465	136,864,360	96%
Other receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-	-	-	-	-	-
Total	3,048,902,684	209,193,141	3,258,095,825	3,121,231,465	136,864,360	96%
Payments						
Compensation of employees	2,510,583,704	(143,909,991)	2,366,673,713	2,315,122,316	51,551,397	98%
Use of goods and services	283,141,818	249,490,614	532,632,432	505,078,061	27,554,371	95%
Subsidies	-	272,543	272,543	272,543	-	100%
Transfers to other government units	209,823,500	41,275,915	251,099,415	208,980,262	42,119,153	83%
Other grants and transfers	-	53,645,751	53,645,751	52,107,571	1,538,180	97%
Social security benefits	29,590,687	-	29,590,687	24,053,093	5,537,594	81%
Acquisition of assets	15,762,975	6,418,309	22,181,284	22,603,888	(422,604)	102%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	2,000,000	2,000,000	-	2,000,000	0%
Total	3,048,902,684	209,193,141	3,258,095,825	3,128,217,734	129,878,091	96%
Surplus/(deficit)	-	-	-	(6,986,269)		


County Government of Elgeyo Marakwet
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Annual Report and Financial Statements for the year ended June 30 2023

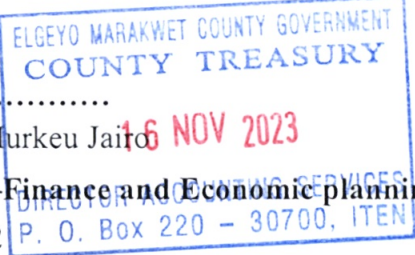
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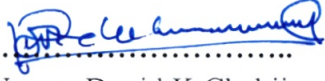
Comments on significant underutilization (below 90% of utilization and any overutilization)

- (a) The underutilization of funds under acquisition of assets and use of goods relate to pending commitments for the on-going works as at 30th June 2023
- (b) Donor funds and grants and other transfers including DANIDA, ASDSP, KCSAP, KISP II and Emergency Locusts Response were not received in full during the year.

The County Executive's financial statements were approved on **16th November, 2023** and signed by


.....
Name: John Keen Murkeu Jairo
Ag. Chief Officer – Finance and Economic planning
CPAK M/No. 8112




.....
Name: David K. Chebii
Ag. Head of Accounting Unit
ICPAK M/No. 8088

County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023

10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,141,460,671	1,123,437,388	2,264,898,059	1,358,345,559	906,552,500	60%
Other receipts	-		-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts	-		-	-	-	-
Total	1,141,460,671	1,123,437,388	2,264,898,059	1,358,345,559	906,552,500	60%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	76,518,935	41,666,957	118,185,892	68,642,668	49,543,224	58%
Subsidies	-	-	-	-	-	-
Transfers to other government units	50,163,919	291,237,003	341,400,922	296,304,459	45,096,463	87%
Other grants and transfers	65,107,026	(5,980,236)	59,126,790	43,238,884	15,887,906	73%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	949,670,791	796,513,664	1,746,184,455	1,046,659,799	699,524,656	60%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Totals	1,141,460,671	1,123,437,388	2,264,898,059	1,454,845,810	810,052,249	64%
Surplus/(deficit)	-	-	-	(96,500,251)		

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2023

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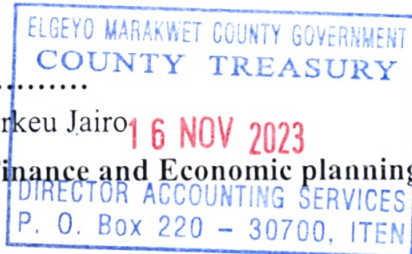
Comments on significant underutilization (below 90% of utilization and any overutilization)

- (a) The underutilization of funds under acquisition of assets and use of goods relate to pending commitments for the on-going works as at 30th June 2023
- (b) Donor funds and grants and other transfers including DANIDA, ASDSP, KCSAP, KISP II and Emergency Locusts Response were not received in full during the year.

The County Executive's financial statements were approved on 16th November, 2023 and signed by:



Name: John Keen Murkeu Jairo
Ag. Chief Officer – Finance and Economic planning
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Name: David K. Chebii
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County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2023

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Program	Sub Program	Description	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
			2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
			Kshs	Kshs	Kshs	Kshs	Kshs
4360			-	-	-	-	-
	0	Default - Non Programmatic	-	-	-	-	-
101000000		Land Policy and Planning	-	-	-	-	-
	101019999	Development Planning and Land Reforms	-	-	-	-	-
101004360		General administration and support services	99,199,387	-	99,199,387	83,900,732	85%
	101014360	General administration and support services	99,199,387	-	99,199,387	83,900,732	85%
102004360		Crop Development	38,839,119	289,667,110	328,506,229	262,537,316	80%
	102014360	Cash Crops Development	28,814,119	5,603,596	34,417,715	14,613,264	42%
	102034360	Agricultural Extension and Training Services	10,025,000	284,063,514	294,088,514	247,924,052	84%
103004360		Soil Conservation	-	368,000	368,000	-	0%
	103014360	Soil Conservation	-	368,000	368,000	-	0%
104004360		Irrigation Development	47,800,000	76,700,473	124,500,473	80,027,935	64%
	104014360	Irrigation Development	47,800,000	76,700,473	124,500,473	80,027,935	64%
105004360		General administration and support services	94,216,098	1,140,000	95,356,098	68,207,503	72%
	105014360	General administration and support services	94,216,098	1,140,000	95,356,098	68,207,503	72%
106004360		Livestock Development	29,896,927	13,739,149	43,636,076	23,098,400	53%
	106014360	Livestock Production	29,471,927	11,864,085	41,336,012	21,218,800	51%
	106024360	Livestock Extension and Training Services	425,000	1,875,064	2,300,064	1,879,600	82%

**County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2023**

107004360		Cooperative Development	12,012,571	6,576,412	18,588,983	8,599,896	46%
	107014360	Cooperatives development	12,012,571	6,576,412	18,588,983	8,599,896	46%
108004360		Veterinary Services	30,020,389	3,783,893	33,804,282	2,960,456	9%
	108014360	Disease Surveillance and control	26,320,389	2,733,913	29,054,302	2,960,456	10%
	108024360	A I Services	3,700,000	1,049,980	4,749,980	-	0%
109004360		General administration and support services	37,975,644	576,700	38,552,344	35,706,990	93%
	109014360	General administration and support services	37,975,644	576,700	38,552,344	35,706,990	93%
110004360		Tourism Development	2,000,000	1,030,378	3,030,378	324,800	11%
	110014360	Tourism Development	2,000,000	1,030,378	3,030,378	324,800	11%
111004360		Trade and Enterprise Development	3,550,000	2,570,652	6,120,652	5,683,594	93%
	111014360	Trade and enterprise development	3,550,000	2,570,652	6,120,652	5,683,594	93%
112000000		Livestock Resources Management and Development	-	-	-	-	-
	112029999	Livestock Production and Management	-	-	-	-	-
112004360		Culture and Heritage Preservation	3,300,000	(300,000)	3,000,000	2,000,000	67%
	112014360	Culture and Heritage Preservation	3,300,000	(300,000)	3,000,000	2,000,000	67%
201004360		General administration and support services	103,432,092	9,975,109	113,407,201	109,592,445	97%
	201014360	General administration and support services	103,432,092	9,975,109	113,407,201	109,592,445	97%
202004360		Road Improvement	338,994,954	205,786,903	544,781,857	498,890,098	92%
	202024360	Rural road Works	338,994,954	205,786,903	544,781,857	498,890,098	92%
203004360		Public works	3,870,000	1,550,000	5,420,000	4,792,020	88%
	203014360	Public Works	3,870,000	1,550,000	5,420,000	4,792,020	88%
204004360		Energy	12,298,408	453,519	12,751,927	11,811,381	93%
	204014360	Energy	12,298,408	453,519	12,751,927	11,811,381	93%

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301004360		General administration and support services	43,936,817	18,650,000	62,586,817	60,178,703	96%
	301014360	General administration and support services	43,936,817	18,650,000	62,586,817	60,178,703	96%
302004360		Sports Development	30,915,000	983,430	31,898,430	17,609,364	55%
	302014360	Sports Infrastructure Development	20,365,000	(3,050,000)	17,315,000	5,999,952	35%
	302024360		10,550,000	4,033,430	14,583,430	11,609,412	80%
303004360		Social Empowerment	34,500,000	11,131,210	45,631,210	24,039,385	53%
	303014360	Social Empowerment	34,500,000	11,131,210	45,631,210	24,039,385	53%
304004360		Social Protection.	4,620,000	10,000	4,630,000	4,608,000	100%
	304014360	Social Protection	4,620,000	10,000	4,630,000	4,608,000	100%
305004360		ICT Services	465,000	2,950,000	3,415,000	1,866,510	55%
	305014360	ICT Services	465,000	2,950,000	3,415,000	1,866,510	55%
306004360		General administration and support services	225,275,804	27,403,584	252,679,388	250,812,392	99%
	306014360	General administration and support services	225,275,804	27,403,584	252,679,388	250,812,392	99%
307004360		Technical and Vocational Education and Training (TVET)	54,994,455	3,070,603	58,065,058	43,753,863	75%
	307014360	Technical Vocational Education & Training	54,994,455	3,070,603	58,065,058	43,753,863	75%
308004360		Pre-Primary Education	108,945,155	85,872,110	194,817,265	114,222,187	59%
	308014360	Pre-Primary Education	108,945,155	85,872,110	194,817,265	114,222,187	59%
401000000		Preventive & Promotive Health Services	-	-	-	8,608	0%
	401019999	Health Promotion	-	-	-	8,608	0%
401004360		General administration and support services	77,059,204	2,305,442	79,364,646	73,179,219	92%
	401014360	General administration and support services	77,059,204	2,305,442	79,364,646	73,179,219	92%
402004360		Water and Sanitation Management	191,804,772	47,637,990	239,442,762	159,691,249	67%

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	402014360	Water Services	191,804,772	47,637,990	239,442,762	159,691,249	67%
403004360		Environmental Management and Protection	2,600,000	9,300,000	11,900,000	5,808,110	49%
	403014360	Environmental conservation	2,600,000	(1,700,000)	900,000	899,960	100%
	403024360	Climate Change Mainstreaming and Compliance	-	11,000,000	11,000,000	4,908,150	45%
404004360		Solid Waste Management	1,000,000	(800,000)	200,000	-	0%
	404014360	Solid waste management	1,000,000	(800,000)	200,000	-	0%
405004360		Lands, Physical Planning and Urban Development	5,850,000	88,377,879	94,227,879	42,852,366	45%
	405014360	Lands, Physical planning and Urban Development	5,850,000	88,377,879	94,227,879	42,852,366	45%
406004360		General administration and support services	1,661,827,955	94,514,473	1,756,342,428	1,705,378,971	97%
	406014360	Default - Non Programmatic	1,661,827,955	94,514,473	1,756,342,428	1,705,378,971	97%
407004360		Preventive and Promotive health	14,229,042	(2,800,000)	11,429,042	8,783,500	77%
	407014360	Community and Environmental Health	14,229,042	(2,800,000)	11,429,042	8,783,500	77%
408004360		Curative and Rehabilitative Health	150,369,759	290,828,359	441,198,118	130,535,341	30%
	408024360	County Hospitals	54,524,473	218,726,583	273,251,056	40,248,148	15%
	408034360	Primary Care Units	89,845,286	69,621,776	159,467,062	89,937,193	56%
	408044360	Emergency Medical Services	6,000,000	2,480,000	8,480,000	350,000	4%
501004360		General administration and support services	164,160,270	(8,933,600)	155,226,670	153,478,692	99%
	501014360	General administration and support services	164,160,270	(8,933,600)	155,226,670	153,478,692	99%
502004360		Open Governance, Transparency and Accountability	68,608,752	26,882,693	95,491,445	86,474,935	91%
	502014360	Governance	68,608,752	26,882,693	95,491,445	86,474,935	91%
503004360		General administration and support services	234,635,000	(1,411,691)	233,223,309	230,610,339	99%

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	503014360	General administration and support services	234,635,000	(1,411,691)	233,223,309	230,610,339	99%
504004360		Public Service Management	30,650,325	5,604,028	36,254,353	32,905,066	91%
	504014360	SP 4.1 Human Resource Management	1,075,000	-	1,075,000	1,073,230	100%
	504044360	Coordination of government functions	29,075,325	1,104,028	30,179,353	26,831,956	89%
	504064360	Citizen participation and Civic Education	500,000	4,500,000	5,000,000	4,999,880	100%
505004360		General administration and support services	186,810,456	(24,771,000)	162,039,456	158,572,888	98%
	505014360	General administration and support services	186,810,456	(24,771,000)	162,039,456	158,572,888	98%
506004360		Financial Management	39,700,000	31,444,179	71,144,179	69,041,015	97%
	506014360	Monitoring, Evaluation and reporting	6,000,000	19,244,179	25,244,179	25,275,239	100%
	506024360	Economic Planning & Budgeting	17,000,000	9,000,000	26,000,000	24,688,425	95%
	506034360	Accounting services	7,000,000	2,000,000	9,000,000	8,401,259	93%
	506044360	Supply Chain Management	2,800,000	-	2,800,000	2,599,740	93%
	506054360	Revenue Management Services	6,900,000	1,200,000	8,100,000	8,076,352	100%
507004360		General administration, planning and support services	-	9,562,542	9,562,542	9,562,440	100%
	507014360	General administration, planning and support services	-	9,562,542	9,562,542	9,562,440	100%
717000000		General Administration Planning and Support Services	-	1,200,000	1,200,000	956,836	80%
	717029999	Human Resources Management Services	-	1,200,000	1,200,000	956,836	80%
	717049999	ICT Services	-	-	-	-	-
718000000		Public Financial Management	-	-	-	-	-
	718049999	Accounting Services	-	-	-	-	-
726000000		Human Resource management and Development	-	-	-	-	-

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	726029999	Human Resource Management	-	-	-	-	-
901000000		Sports	-	-	-	-	-
	901029999	Development and Management of Sports Facilities	-	-	-	-	-
		Grand Total	4,190,363,355	1,332,630,529	5,522,993,884	4,583,063,544	83%

14. Significant Accounting Policies

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

a) 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.

b) 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.

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) 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.

iii) 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.

Significant Accounting Policies (Continued)

d) 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, and statutory contributions 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.

v) Acquisition of fixed assets

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

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Significant Accounting Policies (Continued)

e) 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.

f) Third Party Payments

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. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) 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.

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 2023, this amounted to KShs.104,809,503 compared to KShs 93,032,849 in prior period as indicated on note 16. There were no other restrictions on cash during the year.

h) 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.

i) 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.

j) 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.

k) 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.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

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.

m) 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.

n) 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 23rd May 2023 for the period 1st July 2022 to 30 June 2023 as required by law. There was One (1) 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.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) 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.

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15. Notes to the Financial Statements

1. Transfer from the CRF

	2022-2023	2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	648,895,199	641,296,609
Total exchequer releases for quarter 2	807,664,366	1,093,812,687
Total exchequer releases for quarter 3	878,856,351	618,168,795
Total exchequer releases for quarter 4	2,144,161,108	2,235,173,135
Total	4,479,577,024	4,588,451,226

2. Miscellaneous Receipts

	2022-2023	2021-2022
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts	-	-
Total	-	-

3. Compensation of Employees

	2022-2023	2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	2,164,295,740	1,117,928,933
Basic wages of temporary employees	16,164,658	29,205,320
Personal allowances paid as part of salary	-	1,040,683,254
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	123,903,270	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	10,758,648	51,762,933
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,315,122,316	2,239,580,440

Notes:

The County Executives had a total number of 2495 employees at 30th June 2023 compared to 2389 in the financial year 2021-2022. The amount of **Kshs.171,360,135** was paid outside IPPD for 936 employees during the year. The amount is included in the figure for basic salaries for permanent employees.

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 Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022-2023	2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	18,331,455	23,245,361
Communication, supplies and services	5,717,064	5,185,778
Domestic travel and subsistence	225,253,681	121,799,613
Foreign travel and subsistence	5,241,095	2,289,700
Printing, advertising and information supplies & services	7,415,564	5,499,445
Rent and Rates	1,628,640	3,200,000
Training expenses	15,698,006	24,837,280
Hospitality supplies and services	30,229,356	17,338,288
Insurance costs	17,557,033	19,853,583
Specialized materials and services	159,610,275	167,346,194
Office and general supplies and services	10,817,295	13,939,080
Fuel, oil and lubricants	37,465,236	29,879,108
Other operating expenses (including bank charges)	12,941,199	24,394,814
Routine maintenance – vehicles and other transport equipment	11,698,025	16,326,803
Routine maintenance – other assets	14,116,805	12,815,883
Total	573,720,729	487,950,930

5. Subsidies

	2022-2023	2021-2022
Description	Kshs	Kshs
Subsidies to Public Corporations		
Grants to Youth Polytechnics ,Technical VTC	272,543	2,485,251
Subsidies to Private Enterprises	-	-
Total	272,543	2,485,251

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to county government entities		
Other Current Transfers –Donations (Office of governor)	3,000,000	5,200,000
Other Current Transfers –Donations (Youth and Sports)	-	53,429,427
Other Current Transfers - Kenya Climate Smart Agriculture	134,085,673	125,594,752
Other Current Transfers - ASDSP	19,806,911	
Other Current Transfers – Emergency Locusts Response	91,668,347	
Other Current Transfers – Youth and Sports	24,212,917	-
Other Current Transfers -User Fees foregone (Health)	8,781,769	8,788,919
Other Current Transfers – DANIDA (Health)	11,678,412	6,524,856
Other Current Transfers –Transforming Health Systems (Health)	21,015,533	31,390,389
Other Current Transfers –FIF (Health)	167,615,976	76,614,692
Other Current Transfers –Nutrition International (Health)	14,915,740	18,002,950
Other Current Transfers –Lands	8,503,443	11,566,836
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	505,284,721	337,112,821

7. Other Grants and Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Other Grants and Transfers (Subscription to Platts)	-	-
Scholarships and other educational benefits-Education	55,299,495	52,183,544
Scholarships and other educational benefits- Youth and Sports	12,712,040	
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	3,290,780	-
Other grants –Livestock	199,800	7,510,830
Other Grants and Transfers-Sports	8,633,629	17,379,435
Scholarships and other Educational Benefits-Capitation	15,210,711	1,076,068
Total	95,346,455	78,149,877

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8. Social Security Benefits

	2022-2023	2021-2022
Description	Kshs	Kshs
Social Security Benefits	24,053,093	23,966,673
Employer Social Benefits	-	-
Total	24,053,093	23,966,673

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	158,708,271	149,478,615
Refurbishment of buildings	700,000	-
Construction of roads	383,765,488	440,307,452
Construction and civil works	80,481,108	387,632,927
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	24,160,000	23,317,808
Overhaul of vehicles and other transport equipment	-	182,000
Purchase of household furniture and institutional equipment	5,139,863	22,656,965
Purchase of office furniture and general equipment	11,465,907	7,738,358
Purchase of specialized plant, equipment and machinery	113,548,525	62,564,734
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	35,724,399	88,988,302
Research, studies, project preparation, design & supervision	4,813,050	3,402,866
Rehabilitation of civil works	250,257,076	157,699,883
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	500,000	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	1,069,263,687	1,344,469,910

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 Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2022-2023	2021-2022
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

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

	2022-2023	2021-2022
Description	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	-	-

12. Other Payments

	2022-2023	2021-2022
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023 KShs	2021-2022 KShs
CBK, Development Account	100017391	Development	5,109,158	3,695,264
CBK, Recurrent Account	1000171421	Recurrent	8,757,314	1,544,883
CBK Road Maint Levy - Account	1000253948	Special purpose	1,725,212	10,519,462
CBK Dev of Youth polytechnic Account	1000367946	Special purpose	-	272,543
CBK Maternal Health Account	1000287748	Special purpose	52,683	21,331,071
CBK Retention monies	10002405571	Deposit account	104,809,503	93,032,849
CBK, KCSAP Account	1000364831	Special purpose	283,167	283,176
CBK, ASDSP Account	10004847	Special purpose	-	12,170,195
CBK, EMC KDSP Account	1000433884	Special purpose	232,831,486	292,382,406
CBK COVID Account	1000455527	Special purpose	-	48,561
CBK Emergency Locusts Fund	1000524162	Special purpose	-	17,626,781
CBK Nutrition International	1000536257	Special purpose	4,458,852	2,929,050
CBK EMC Climate Change	1000544287	Special purpose	6,091,850	-
CBK EMC Primary Health	1000561211	Special purpose	7,150	-
Total			364,126,375	455,836,241

13 B Cash in Hand

	2022-2023 Kshs	2021-2022 Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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 Notes to the Financial Statements (Continued)

14. Outstanding imprests and advances

<i>Description</i>	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of Imprest and Salary Advance per Department</i>	2022-2023	2021-2022
<i>Imprest</i>	Kshs	Kshs
Department of Agriculture and Livestock	-	-
Department of Finance and Economic planning	-	-
Office of Governor	-	-
Department of Health	-	-
Department of Lands and Water	-	-
Department of Public Service Management	-	-
Department of Trade	-	-
Department of Roads and Public works	-	-
Sub-Total	-	-
Salary Advance	-	-
Department of Agriculture and Livestock	-	-
Department of Finance and Economic planning	-	-
Sub-Total	-	-
Grand Total	-	-

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits		-		-
Retention Monies		104,809,503		93,032,849
Total		104,809,503		93,032,849
Ageing analysis for		104,809,503		93,032,849
Ageing analysis: (deposits and retentions)	2022-2023	% of the Total	2021-2022	% of the Total
Under one year	48,934,807	47%	-	-
1-2 years	20,449,669	20%	57,636,833	62%
2-3 years	6,461,876	6%	6,461,876	7%
Over 3 years	28,934,140	28%	28,934,140	31%
Total (tie to above total)	104,809,503	100%	93,032,849	100%

16. Fund Balance Brought Forward

	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts		270,814,143		362,803,393
Cash in Hand		-		-
Outstanding Imprests and Advances		-		-
Third party deposits and retention		-		-
Total		270,814,143		362,803,393

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17. 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 from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	(433,465,560)	-	(433,465,560)
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others	-	-	-
Total	(433,465,560)	-	(433,465,560)

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Notes to the Financial Statements (Continued)

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

	2022-2023	2021-2022
Description	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))	-	-

19. Increase/ (Decrease) in Deposits and Retention

	2022-2023	2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	93,032,849	91,444,186
Deposits and Retention as at 30 th June (B)	104,809,503	93,032,849
Increase/ (Decrease) in Deposits and Retentions C= B-A	11,776,654	1,588,664

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	178,754	161,206,743	158,708,271	2,677,226
Construction of Civil Works	5,207,293	82,949,727	80,481,108	7,675,912
Supply of Goods	3,951,503	52,114,876	55,176,796	888,583
Supply of Services	4,987,498	37,707,413	40,257,456	2,437,455
Total	14,325,048	333,978,759	334,623,631	13,680,176

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	4,967,513	-	4,967,513
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	4,967,513	-	4,967,513

3. Other Pending Payables (See Annex 4)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

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Other Important Disclosures

4. External Assistance

	2022-2023	2021-2022
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

	2022-2023	2021-2022
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

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Other Important Disclosures

c) Classes of providers of external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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 Other Important Disclosures

e) Purpose and use of external assistance.

	2022-2023	2021-2022
Description	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	-	-

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

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Other Important Disclosures

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

	2022-2023	2021-2022
Description	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	-	-

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Other Important Disclosures

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.

Related party transactions

	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	96,525,101	111,095,822
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	715,385,935	591,875,056
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	715,385,935	591,875,056
<u>Transfers From Related Parties</u>		
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	5,178,915,529	4,238,009,884
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	5,178,915,529	4,277,625

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
 The decrease in Key management compensation is as a result of changes in salary entry point for the incoming Governor, Deputy Governor, CEC's and Chief Officers

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Other Important Disclosures

7. Establishment of other County Government Entities

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

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

8. 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 current financial year ,amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the previous Financial year.

9. Contingent Liabilities

Contingent Liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

10. Disclosure of Balances in Revenue Collection Accounts

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

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(i) Revenue Collection Accounts

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2022-2023	2021-2022
			Kshs	Kshs
KCB ,County Revenue Collection A/c no. 1140751360	-	-	943,496	312,257
Access Bank ,County Revenue Collection A/c no. 183290	-	-	1,569,759	159,392
Total			2,513,255	471,649

The amounts represent cashbook balances not swiped to CRF as at 30th June, 2023,

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Other Important Disclosures (Continued)

(ii) Elgeyo Marakwet County Standing Imprest Account and Sub-County Imprest Accounts

The County Government operates 1 (One) Standing at the County Treasury and 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)	2022 – 2023	2021 – 2022
Imprest Accounts			KShs	KShs
KCB, Elgeyo Marakwet County Standing Imprest Account 1140794779	Ksh.	-	313,091	-
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			313,091	-

Note:

The amount is not included in Cash and Bank balances as at 30th June, 2023 (**Note 14**) since the funds transferred to Standing imprest account 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

The listed are bank accounts for health facilities.

NO	Health facilities Bank Accounts Facility Name	Account details			
		Bank	Branch	Account No.	
1	Anin Dispensary	K.C.B	ITEN	1132912016	491,893
2	AIC Liter Dispensary	K.C.B	ITEN	1152035150	3,085
3	Arror Health Centre	K.C.B	ITEN	1103170562	491,234
4	Assumption sisters Dispensary	K.C.B	ITEN	1205221204	-
5	Biretwo H/c	K.C.B	ITEN	1127259032	760
6	Bungwet Dispensary	K.C.B	KAPSOWAR	1126498882	22,527
7	Busieso dispensary	KCB	KAPSOWAR	1120770378	(541)

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8	Changach Barak	K.C.B	ELDORET	1125448237	347,624
9	Chebororwa H/C	K.C.B	Eldoret W.	1112356479	214,146
10	Chebulbai Dispensary	K.C.B	KAPSOWAR	1133580505	176,712
11	Chechan Dispensary	K.C.B	KAPSOWAR	1121585930	17,210
12	Chegilet H/c	K.C.B	ITEN	1133536344	2,425
13	Chemworor h/c	K.C.B	Kapsowar	1106924576	124,597
14	Chepkorio H/C	K.C.B	Eldoret	1124423990	1,011
15	Cheptebo Dispensary	K.C.B	ITEN	1133025153	8,216
16	Cheptobot Dispensary	K.C.B	KAPSOWAR	1126846724	60,999
17	Cheptongei H/C	K.C.B	KAPSOWAR	1128469871	64,853
18	Chesetan Dispensary	K.C.B	KAPSOWAR	1127186418	948
19	Chororget Dispensary	KCB	ITEN	1142789039	158,636
20	Chesiyo Dispensary	KCB	KAPSOWAR	1132302455	22,253
21	Chesoi Health Centre	K.C.B	KAPSOWAR	1202449328	226,149
22	Chesongoch Health Centre	Standard Chartered	ELDORET	1028115038000	-
23	Chesubet Dispensary	Co-operative	KITALE	1141269042200	-
24	Emsea Dispensary	K.C.B	ITEN	1133119174	23,920
25	Endo Health Centre	Standard Chartered	ELDORET	102815021800	-
26	Epke Dispensary	K.C.B	ELDORET	1125296070	22,475
27	Flax Dispensary	K.C.B	ELDORET	1123725462	1,030
28	Kaptum Dispensary	K.C.B	ITEN	1142859185	25,015
29	Kapkessum Dispensary	K.C.B	ITEN	1142889998	353
30	Kapalwat Dispensary	K.C.B	ELDORET	1124946233	192,753
31	Kapletingi Dispensary	K.C.B	ELDORET	1122843259	271,112
32	Kaptagat Forest	K.C.B	ELDORET	1123063966	8,519
33	Kalwal Dispensary	K.C.B	ITEN	1133595979	41,316
34	Kapchebau Dispensary	K.C.B	KAPSOWAR	1127259806	1,378
35	Kararia Dispensary	K.C.B	KAPSOWAR	1127350463	22,450
36	Kapkata Dispensary	K.C.B	KAPSOWAR	1133023045	22,061
37	Kaplenge Dispensary	K.C.B	KAPSOWAR	1115378147	510
38	Kapsait Dispensary	K.C.B	KAPSOWAR	1115515497	189,314
39	Kapsowar Dispensary	K.C.B	KAPSOWAR	1126601330	1,807
40	Kaptoror Dispensary	K.C.B	KAPSOWAR	1124105875	73
41	Katee Dispensary	K.C.B	KAPSOWAR	1127267329	22,150
42	Kamoi Dispensary	K.C.B	KAPSOWAR	1127265083	161,893
43	Kabulwo Dispensary	K.C.B	ITEN	1133628087	3,082
44	Kapchebar Dispensary	K.C.B	ITEN	1133555934	51,051
45	Kabiemit Dispensary	Co-operative	ELDORET	1141183990700	
46	Kaptiony Dispensary	Co-operative	ELDORET	1141183301800	-
47	kamasia H/c	Co-operative	Eldoret	1100046447900	-

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48	Kapteren H/C	K.C.B	Iten	1124857346	95,649
49	kabetwa H/c	K.C.B	Kapsowar	1121585760	171,044
50	Kamogo H/C	K.C.B	Kapsowar	1122372256	444,322
51	kaparon H/c	K.C.B	Kapsowar	1126568015	327,485
52	Kapyego Health Centre	K.C.B	ITEN	1142617238	272,822
53	Kapterit Dispensary	K.C.B	KITALE	1133043577	23,618
54	Kapchelal H/c	K.C.B	ITEN	1133465943	1,435
55	Kapchemuta Dispensary	K.C.B	KAPSOWAR	1169904157	23,333
56	Kapcherop H/C	K.C.B	Kitale	1119282977	5,691
57	Kaptalamwa H/C	K.C.B	Iten	1119326591	89,667
58	Kapkonga Dispensary	KCB	ELDORET	1171063806	5,198
59	KWS Rimoi Dispensary	K.C.B	ITEN	1133287913	180,591
60	Songeto Dispensary	K.C.B	ITEN	1127258362	4,093
61	Simotwo Dispensary	Co-operative	ELDORET	1141440012	
62	Kipsoen Dispensary	K.C.B	ITEN	1142960161	143,807
63	Kimoloi Dispensary	K.C.B	ELDORET	1129025586	174
64	Kiptulos Dispensary	K.C.B	ELDORET	1122960018	260,860
65	Tabare Dispensary	K.C.B	ELDORET	1123431639	452
66	Tugumoi Dispensary	K.C.B	ELDORET	1133526934	1,336
67	Kipkabus Dispensary	K.C.B	ELDORET	1133125727	25,931
68	Nyaru Dispensary	K.C.B	ELDORET WEST	1123931038	137,354
69	NYS Dispensary	K.C.B	ITEN	1133536263	594,013
70	Sabor Forest Dispensary	K.C.B	ITEN	1133196691	1,087
71	Sego Dispensary	K.C.B	ITEN	1133454666	1,082,804
72	Setano Dispensary	K.C.B	ITEN	1133105025	40,854
73	Kimuren Dispensary	K.C.B	KAPSOWAR	1114820806	22,447
74	Maina Dispensary	K.C.B	KAPSOWAR	1126704520	729
75	Maron-marichor Dispensary	K.C.B	KAPSOWAR	1122294727	1,086
76	Mungwa Dispensary	K.C.B	KAPSOWAR	1133058957	41,975
77	Segut Dispensary	K.C.B	KAPSOWAR	1127313738	23,892
78	Tuturung Dispensary	K.C.B	KAPSOWAR	1126535087	-
79	Tenden Dispensary	Co-operative	ELDORET	1100046808000	-
80	Koitugum Dispensary	Co-operative	ELDORET	1141046870400	1,190
81	Kondabilet Dispensary	K.C.B	ELDORET	73118085292	576,746
82	Jemunada Dispensary	K.C.B	KAPSOWAR	1126859907	27,073
83	Kibigos Dispensary	K.C.B	KAPSOWAR	1126748781	33,403
84	Kimnai Dispensary	K.C.B	KAPSOWAR	1103120581	2,786
85	Kiplobotwo Dispensary	K.C.B	KAPSOWAR	83181037099	1,288
86	Kipsaiya Dispensary	K.C.B	KAPSOWAR	1126826103	78,794
87	Matira Dispensary	K.C.B	KAPSOWAR	1109495374	1,409
88	Sangurur Dispensary	K.C.B	KAPSOWAR	1122946066	577

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89	Sisiya Dispensary	K.C.B	KAPSOWAR	1183261985	783,129
90	Simbeiywet Dispensary	K.C.B	KAPSOWAR	1126691089	26,079
91	Tunyo Dispensary	K.C.B	KAPSOWAR	1126436208	23,500
92	Korongoi Dispensary	K.C.B	KITALE	1126816787	389,258
93	Msekekwa H/C	K.C.B	Iten	1124857575	43,075
94	Lelboinet H/C	K.C.B	Eldoret W.	1123590729	51,632
95	Muskut H/C	K.C.B	Iten	1122946538	49,593
96	Kibendo H/C	K.C.B	ITEN	1133506410	33
97	Sergoit H/c	K.C.B	ITEN	1122926561	362,143
98	Turesia Dispensary	KCB	ELDORET	1169883494	82,164
99	ketigoi Dispensary	KCB	ELDORET	1171209207	24,096
100	mogil h/c	K.C.B	Kapsowar	1119328012	2,883
101	Kerer Dispensary	K.C.B	ITEN	1170851649	301
103	Kipsaos Dispensary	KCB	ELDORET	1156828554	246,452
104	Teber Dispensary	K.REP	ELDORET	1008030018469	
105	Malkich Dispensary	KCB	KAPSOWAR	1158640692	1,111
106	Yatoi Dispensary	K.C.B	KAPSOWAR	1171643233	179,939
107	Kipkundul Dispensary	KCB	KAPSOWAR	1130989593	621
108	Kokwongoi Dispensary	K.C.B	KAPSOWAR	1113342765	63,792
109	Lukuget Dispensary	K.C.B	KAPSOWAR	1236295668	22,223
110	Tenderwa Dispensary	K.C.B	KAPSOWAR	1171082940	914
111	Kapkitony Dispensaries	K.C.B	ELDORET	1167315944	484,803
112	Kapchesewes Dispensary	KCB	KAPSOWAR	1138885479	324,543
113	Nerkwo Dispensary	KCB	Kapsowar	1133257488	
114	St Michael Embobut Dispensary	KCB	Kapsowar	1183068875	169,290
115	Kaptabuk Dispensary	EQUITY	KAPSOWAR	1090297015921	
116	Kapsiw Dispensary	KCB	KAPSOWAR	1170060080	35
117	Liter Dispensary	KCB	Kapsowar	1152035150	
118	Kombabelio Dispensary	K.C.B	ITEN	117195109	347,505
119	Kapkoi Health Centre	Barclays	ELDORET	34605432	
120	Katalel Dipensary	KCB	ITEN	1304519147	21,949
121	Kipsero Community Dispensary	Access	Kapcherop	250130000176	-
122	Kewapsos Dispensary	K.C.B	ITEN	1225329639	23,456
123	Iten County Refferal Hospital	K.C.B	ITEN	1147075433	307,461
124	Kamwosor Sub County Hospital	K.C.B	ITEN	1175480665	1,517,578
125	Chebiemit Sub County Hospital	K.C.B	ITEN	1147077398	710,131
126	Chebiemit Sub County Hospital	K.C.B	ITEN	1144786908	418,748
127	Tambach Sub County Hospital	K.C.B	ITEN	1147077878	344,898
128	Kaptarakwa Sub County Hospital	K.C.B	ITEN	1201924103	255,072
129	Kocholwo Sub County Hospital	K.C.B	ITEN	1147076758	316,112
	Operation Accounts				

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127	EMC CHMT HSSF	KCB	ITEN	1148738517	-
128	Iten County Referral Hospital	EQUITY	ITEN	1530279855730	-
129	Iten County Referral FIF account	KCB	ITEN	1147075433	307,461
Total Ksh					16,451,645

(iv) Special Purpose Operational Bank Accounts (SPA)

Name of Bank	Account Name	Account Number	Type	Bank balance as at 30 June 2023
KCB ,	ASDSP II	1226127010	Operations	12,409,294
KCB	KCSAP	1226128939	Operations	3,145,250
COOP	Emergency Locusts Response	01141958169100	Operations	53,821,791
Total Ksh				69,376,335

Note:

The amount is not included in Cash and Bank balances as at 30th June, 2023 (*Note 14*) since the funds transferred to SPA had been done through IFMIS and was charged to votes relating to various programs.

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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	Variance between Financial Statements and IFMIS Records	The challenge of auto-reconciling the balances have not been addressed to date. The County Treasury has written a letter to National Treasury requesting for technical support in auto-reconciliation and cleaning up of the system.	Chief officer –Finance and Economic Planning	Not Resolved	3 months
2	Unsupported Expenditure	The department of Education and Technical Services is still making follow up with the institutions which have not acknowledged receipt of Bursary funds totaling to Ksh.2,729,420.	Chief officer –Education	Not Resolved	6 months
3	Unconfirmed Deliveries of Pharmaceuticals and Non-Pharmaceuticals items	The amount of Ksh.12,787,625 paid to MEDS vide Payment voucher no.R4367/20-676 on 3/1/2022 and is fully supported with original invoice, delivery note and S.13.Copies have been availed to auditors for review	Chief officer –Health	Not Resolved	3 months
Key Audit Matters					
1	Budgetary Control and Performance		Chief officer –Finance	Not Resolved	3 months
2	Un-resolved prior year matters	The County Executive will follow up with the office of Auditor General for resolution of un-resolved issues from previous audit reports	Chief officer –Finance and Economic planning	Not Resolved	6 months
Lawfulness and Effectiveness in use of Public Resources					

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1	Non-compliance with Human Capital Recruitment Procedures	The newly recruited staff in the list which was done internally had a plan starting from proposal and inclusion in the budget which was approved. All the required approvals which included the budget for the financial year 2020/21 and the staff establishment. Indents approved and received from departments availed to auditors	Chief officer -Public Service Management	Not Resolved	3 months
2	Non compliance with the law on staff Ethnic composition	The dominant community Keiyo and Marakwet constitute over 90% of the County Staff and this was inherited by the County Government from the defunct Local Authorities who at that time employed locals especially for the lower cadres	Chief officer -Public Service Management	Not Resolved	3 months
3	Non-compliance with the Law on Fiscal responsibility-Wage bill	The high personnel emoluments percentage is attributed to the continued salary harmonization by the Salaries and Remuneration Commission (SRC) across public service the Collective Bargaining Agreements (CBA) signed into by the National Ministry of Health and Health staff unions have had immense increase on personnel emolument. Low Equitable Share by CRA and Own Source Revenue for the County has also compounded the issue.	Chief officer -Finance and Economic planning	Not Resolved	6 months
4	Electric Fencing -Rimoi National Reserve	The unused poles procured is to be used for replacement during emergency cases where there is damage of the electric fence by elephants in order to avoid human wildlife conflict. It is also economical to have enough stock at site for regular replacement	Chief officer -Tourism	Not Resolved	3 months
5	Rehabilitation and extension of Ainabyat water project	All pending works have completed. The water is now flowing and serving the community. Site inspection minutes, Project inspection report and attendance list availed to auditors	Chief officer -Water, Environment and Climate change	Not Resolved	3 months
6	Un-utilized Hospital Equipment	Allocation of additional funds for construction of walkways to the theatre was done in financial year 2022/2023. This will help accessibility to the theatre and usage of the medical equipment	Chief officer -Health	Not Resolved	9 months
7	Incomplete, stalled and Unused projects	The listed projects had not been completed and put into use at the time of Audit. However all the projects have been completed and put into use Completion Certificates, inspection and handing reports are available for review	Chief officer -Various departments	Not Resolved	6 months

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Elgeyo Marakwet County Executive

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8	Irregular Insurance Rebates	At the time of payment, the MOU had not been terminated as provided in clause 4.1 in the Memorandum of Understanding A formal request to NHIF to renew the MOU was made by the County Government. Copies of correspondence was availed to auditors	Chief officer -Youth and Sports	Not Resolved	3 months
9	Irregular payment to Tender Evaluation Committees	The County Government has requested creation of more IFMIS users to allow constitution of adhoc committee.	Chief officer -Finance and Economic planning	Not Resolved	3 months
10	Manual processing of Personnel Emoluments	Salaries for 813 employees were processed manually and not through IPPD since they had not acquired the personal numbers. Most of the employees are nursery school teachers who had not secured the personal numbers and new employees who had not secured the Personal numbers	Chief officer -Public Service Management	Not Resolved	3 months
Other Matter					
	Lack of Operating manuals	The County Treasury has initiated the process of developing the document which will guide in the operations of finances in the County Treasury	Chief officer -Finance and Economic planning	Not Resolved	3 months

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ELGEYO MARAKWET COUNTY
C.E.C FINANCE & PLANNING
 P. O. Box 220-30700 ITEN
 Tel: 053-42277

County Executive Committee Member – Finance and Economic Planning

Date: 16th November, 2023

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17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 2023	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,128,600,455	760,077,860	760,077,859	2,326,298,902	4,975,055,076
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	4,849,500	4,849,500
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)	-	-	5,211,716	2,800,000	8,011,716
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	80,593,752	-	80,593,752
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
World Bank-Emergency Locusts Response	-	-	29,806,665	44,234,901	74,041,566
World Bank Nutrition International	-	7,500,000	-	7,500,000	15,000,000

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Period 2023	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
KISP	-	-	-	8,024,004	8,024,004
Financially Locally Led Climate Change –FLOCCA	-	-	11,000,000	-	11,000,000
Total	1,128,600,455	767,577,860	886,689,992	2,396,047,222	5,178,915,529

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

The amount of **Sh. 4,975,055,076** for the Exchequer releases received in the financial year 2022/2023 include **Sh.368,522,596** (Late disbursements) for FY 2021/2022. The exchequer issues received during the year include;

County Allocation in the CARA (FY 2022/2023) - Sh. 4,606,532,480

Late disbursements for FY 2021/2022 - Sh.368,522,596

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	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				178,754	161,206,743	158,708,271	2,677,226	
2.					-			
Sub-Total				178,754	161,206,743	158,708,271	2,677,226	
Construction Of Civil Works								
3. As per the schedule				5,207,293	82,949,727	80,481,108	7,675,912	
4.					-			
Sub-Total				5,207,293	82,949,727	80,481,108	7,675,912	
Supply Of Goods								
5. As per the schedule				3,951,503	52,114,876	55,176,796	889,583	
6.					-			
Sub-Total				3,951,503	52,114,876	55,176,796	889,583	
Supply Of Services								
7. As per the schedule				4,987,498	37,707,413	40,257,456	2,437,455	
Sub-Total				4,987,498	37,707,413	40,257,456	2,437,455	
Grand Total				14,325,048	333,978,759	334,623,631	13,680,176	
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>								

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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 Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Senior Management							
1. Philip Seronei	R		4,967,513	-	4,967,513	-	
2.							
Sub-Total			4,967,513	-	4,967,513	-	-
Middle Management							
3.			-	-	-	-	
4.			-	-	-	-	
Sub-Total							
Unionisable Employees							
5.			-	-	-	-	
6.			-	-	-	-	
Sub-Total							
Others (specify)							
7.			-	-	-	-	
8.			-	-	-	-	
Sub-Total			-	-	-	-	
Grand Total			4,967,513	-	4,967,513	-	-

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	Comments
			a	B	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

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Annex 5 –Analysis Of 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 as at 30 June 2023</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Recurrent</i>		-	-	-
<i>Development</i>		-	-	-
<i>KDSP</i>		-	-	-
<i>Climate Change</i>		-	-	-
<i>Total</i>		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at 30 June 2023</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	-	-	-	-
<i>Total</i>		-	-	-

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Annex 6 – Summary of Non-Current Asset Register

(i) Assets Acquired by County Government

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land	128,275,934	500,000	-	-	128,775,934
Buildings And Structures	1,547,821,971	159,408,271	-	-	1,707,230,242
Transport Equipment	182,934,698	24,160,000	-	-	207,094,698
Office Equipment, Furniture And Fittings	252,636,136	16,605,770	-	-	269,241,906
ICT Equipment	20,203,447	-	-	-	20,203,447
Machinery And Equipment	520,626,897	113,548,525	-	-	634,175,422
Heritage And Cultural Assets	-	-	-	-	-
Seeds, Breeding stock and Live animals	186,180,742	35,724,399	-	-	221,905,141
Biological Assets	-	-	-	-	-
Intangible Assets	38,020,407	4,813,050	-	-	42,833,457
Infrastructure Assets- Roads, Rails	3,237,315,018	714,503,672	-	-	3,951,818,690
Work In Progress	-	-	-	-	-
Total	6,114,015,250	1,069,263,687	-	-	7,183,278,937

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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

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1	County Assembly	85,339,654	156,526,679	229,221,141	244,298,461	715,385,935	715,385,935	-	
2	County Education Fund	-	-	70,510,206	-	70,510,206	70,510,206	-	
3	Car and Mortgage Fund	-	-	-	-	-	-	-	
4	Municipal Board	-	-	-	2,339,915	2,339,915	2,339,915	-	
5	CHEMAWASCO	-	-	-	-	-	-	-	
6									
7									
	Total	85,339,654	156,526,679	299,731,347	246,638,376	788,236,056	788,236,056		

Director of Finance
 County Executive



[Signature]
 Director of Finance
 Fund/project/board/water company/hospital

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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						

Notes:

There was no contingent liability during the year

County Government of Elgeyo Marakwet
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Annex: 9 Reporting of Climate Relevant Expenditures

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, building resilience to climate change risks; and reducing greenhouse gas emissions	Support to County Investments	Support to Producer Organisations Investments	Support to micro project investments	Monitoring & Evaluation	World Bank/County Government	Kenya Agriculture & Livestock Research Organisation (KALRO), Kenya Meteorological Department (KMD) and Kenya Farmers Federation (KFF)	KENYA CLIMATE SMART AGRICULTURE PROJECT

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Annex 10 Reporting on Disaster Expenditure

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
		Fire	Preparedness	Construction of Fire station	2,352,000	Completed

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

ELGEYO MARAKWET COUNTY PRIMARY HEALTH

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000561211

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: 06/11/2023

Reviewed by: D. CHIBILI Signature: [Signature] Date: 6-11-2023

Approved by: John Keen Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

From Date : 01-JUL-22 To : 30-JUN-23

Elgeyo Marakwet County Road Maintena

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

Balance as per bank certificate

10,519,462.10

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

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

Bank Balance as per Cash Book

10,519,462.10

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 06/11/2023

Reviewed by: D. CHIZBU Signature: [Signature] Date: 07/11/2023

Approved by: John Kees M Signature: [Signature] Date: 06/11/23

BANK RECONCILIATION

ELGEYO MARAKWET COUNTY COVID 19 FUND

From Date : 01-JUL-22 To : 30-JUN-23

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

Balance as per bank certificate

48,561.00

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

48,561.00

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 06/11/2023

Reviewed by: D. CHEBII Signature: [Signature] Date: 6-11-2023

Approved by: John Klee Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

ELGEYO MARAKWET COUNTY NUTRITION INTE

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000536257

Balance as per bank certificate

2,929,050.00

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

2,929,050.00

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 06/11/2023

Reviewed by: D. CHEBII Signature: [Signature] Date: 6-11-2023

Approved by: John Kice Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I
RECURRENT BANK - ELGEYO MARAKWET

From Date : 01-JUL-22 To : 30-JUN-23

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

Balance as per bank certificate

11,770,966.55

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

37,304,903.65

2. Receipts in Bank Statement not yet recorded in Cash Book

1,998,308,690.15

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

74,549,926.05

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

Bank Balance as per Cash Book

-1,949,292,701.20

Reconciled by: STEPHEN KILIMO Signature: [Signature] Date: 06/11/2023

Reviewed by: D. CHESII Signature: [Signature] Date: 6/11/2023

Approved by: [Signature] Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000367946

Elgeyo Marakwet County Village Polyte

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: 06/11/2023

Reviewed by: [Signature] Signature: [Signature] Date: 6-11-2023

Approved by: [Signature] Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

From Date : 01-JUL-22 To : 30-JUN-23

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

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

87,461,452.80

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 06/11/2023

Reviewed by: D. OBERII Signature: [Signature] Date: 6-11-2023

Approved by: John Kiree Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

From Date : 01-JUL-22 To : 30-JUN-23

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

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: 06/11/2023

Reviewed by: D. CHEBII Signature: [Signature] Date: 6-11-2023

Approved by: John Kuen Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

ELGEYO MARAKWET COUNTY EMERGENCY LOC.

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

Balance as per bank certificate	44,234,901.00
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	74,041,566.00
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	-29,806,665.00

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 06/11/2023

Reviewed by: D. CHEBII Signature: [Signature] Date: 6-11-2023

Approved by: John Keen Signature: [Signature] Date: 6/11/23

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

ELGEYO MARAKWET MATERNAL HEALTH- WB

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

Balance as per bank certificate

21,331,071.25

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

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

21,331,071.25

Reconciled by: STEPHEN Kilimo Signature: [Signature] Date: 06/11/2023

Reviewed by: D. CHIBILI Signature: [Signature] Date: 6-11-2023

Approved by: John Kuen Signature: [Signature] Date: 6/11/23

COUNTY GOVERNMENT OF ELGEYO MARAKWET

DEVELOPMENT EXPENDITURE PENDING BILLS AS AT 30TH JUNE, 2023

S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Original Contract Amount	Amount Paid to date (Ksh)	Outstanding amount as at 30.06.2023 (Kshs.)	Invoice No	Invoice Date	Vote	Details of Work Performed	Comments
DEPARTMENT OF ROADS, PUBLIC WORKS AND TRANSPORT											
1	Kamasia civil Tech ventures Ltd	1657	25/04/2023	199,800	-	199,800	117	27/06/2023	3110402-303	Maintenance of Akaya-Emsitet road in Emsoo ward	
SUB TOTAL				199,800	-	199,800					
DEPARTMENT SPORTS, YOUTH AND CULTURE											
1	waylone investment company	791	1/3/2023	199,800	3,445	196,355	144	26/05/2023	3111111	Provision of internet kapsowar ICT	Tax was paid
2	Wagati enterprises ltd	830	5-Nov-23	614,300		614,300	11	27/05/23	3110504	protection works kamelil pry	NOT PAID
SUB TOTAL				814,100	3,445	810,655					
DEPARTMENT OF HEALTH AND SANITATION											
1	Toryon company ltd	1368	6.6.2023	849,900	-	849,900	25	30.6.2023	3110299	Construction of septic tank at tabare dispensary	
2	Sogotio Holdings limited	1362	6.4.2023	700,000	103,069	596,931	72	30.6.2023	3110299	completion of OPD block at Kaberewo Dispensary	
3	S&G Contrctors ltd	1351	28.05.2023	134,350	-	134,350	26	11.6.2023	3110299	Renovation of works at kabiemit and tulwobei dispensary	
4	S&G Contrctors ltd	1352	28.05.2023	145,090	-	145,090	25	15.6.2023	3110299	Instalation of shelves in ICRH	
5	Delikecol Group ltd	1196	30.6.2022	1,995,995	1,500,000	495,995	167	30.6.2023	3110299	Renovation of maternity block and kitchen in kapcherop health centre	
6	Evadom limited	1401	29.06.2023	300,000	-	300,000	39	28.5.2023	3110299	Construction of gate at Tambach subcounty Hospital	
SUB TOTAL				4,125,335	1,603,069	2,522,266					
DEPARTMENT OF LIVESTOCK											
1	KIPTOROR LIMITED	850	9/6/2023	970,000	-	970,000	9	28/6/2023	3110504	RENOVATION AND PAINTING KAPSOWAR SLAUGHTER HOUSE	
SUB TOTAL				970,000	-	970,000					
DEPARTMENT OF WATER, ENVIRONMENT AND CLIMATE CHANGE											
1	Emerging Consultants And Developers	101	13/4/2023	1,999,932	-	1,999,932	2482	19/06/2023	3110502	Proposed Intake repair and Pipelaying at Kiptalat Water Project in Aror Ward	Complete and not paid
2	Wibesca Company Limited	159	5/6/2023	999,850	-	999,850	60	22/06/2023	3110502	Proposed Pipelaying at Chebilat Water Project in Emsoo Ward	Complete and not paid
3	Feregano Ltd	56	9/3/2023	1,496,000	-	1,496,000	4	io	3110502	Proposed pipeline extension at Kongurut Water project in Endo Ward	Complete and not paid
4	Limtech Construction Company Limit	140	4/5/2023	1,198,970	-	1,198,970	11	20/06/2023	3110502	Proposed Construction of 50M3 masonry water tank at Torobei water project in Tambach ward	Complete and not paid
SUB TOTAL				5,694,752	-	5,694,752					

DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING															
1	Sendin company ltd	718	9-May-23	497,110	-	497,110	234	21/6/23	3110202	Construction of pit latrine at					
	SUB TOTAL			497,110	-	497,110				Mueno primary					
	GRAND TOTAL			12,301,097	1,606,514	10,694,583									

COUNTY GOVERNMENT OF ELGEYO MARAKWET

RECURRENT EXPENDITURE PENDING BILLS AS AT 30TH JUNE, 2023

S/N	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Original Amount	Amount Paid to date (Ksh)	Outstanding amount as at 30.06.2023 (Kshs.)	Invoice No	Invoice Date	Vote	Details of Work Performed	Comments
DEPARTMENT OF OFFICE OF THE GOVERNOR											
1	Kenya School of Government	432	19-May-23	600,000	10,345	589,655	SINVC-BRG01448	26/05/23	2210802	Provision of Training services for 15 chief officers on induction	tax paid
2	MFI Document Solutions	434	24-May-23	50,000	862	49,138	KEELA IN-002906	30/05/2023	2211101	Supply and delivery of toners	tax paid
	SUB TOTAL			650,000	11,207	638,793					
DEPARTMENT OF PUBLIC SERVICE MANAGEMENT											
1	KENYEGO	330		195,000	-	195,000	1		3111099		
2	NITA			1,492,200	-	1,492,200			2211306	Training subscriptions	Statutory
	SUB TOTAL			1,687,200	-	1,687,200					
DEPARTMENT SPORTS, YOUTH AND CULTURE											
1	Kenya school of govrnmet	859	26/06/2023	120,000	-	120,000	45	26/05/23	2210715	training	
	SUB TOTAL			120,000	-	120,000					
DEPARTMENT OF LIVESTOCK											
1	AFRICAN TOUCH	1388	24/4/2023	65,000	-	65,000		8/6/2023	2210301	AIRTICKET SERVICES	
2	LELLIN CAMPSITE	1387	24/4/2023	75,000	-	75,000		5/12/2022	2210801	CONFERENCE FEE	
3	DIRECTOR PENSION			4,967,513	-	4,967,513			2120399	PENSION GRATUITY	
	SUB TOTAL			5,107,513	-	5,107,513					
DEPARTMENT OF LANDS AND PHYSICAL PLANNING											
1	NATION MEDIA GROUP	1197	6/2/2023	50,000	-	50,000	240763	8-Aug-22	2210502	PUBLISHING AND PRINTING SERVICES	
2	ENASIL AGENCIES	1172	11/17/2022	95,600	-	95,600	90	13-Jan-23	2220101	REPAIR AND MAINTAINANCE OF TRACTOR KBR 835U	
	SUB TOTAL			145,600	-	145,600					
DEPARTMENT OF WATER, ENVIRONMENT AND CLIMATE CHANGE											
1	Emoiga stores limited	1125	5/10/2022	54,000	-	54,000	125	26/05/23	2211200	Supply of Fuel	
	SUB TOTAL			54,000	-	54,000					
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING											
1	Kerr Office pont	458	22/12/22	200,000	-	200,000	1863	26/05/23	2210599	Supply of office stationeries	
	SUB TOTAL			200,000	-	200,000					
	GRAND TOTAL			7,964,313	-	7,953,106					