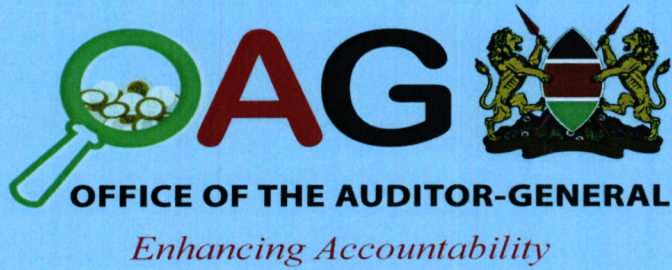


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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NAROK

**FOR THE YEAR ENDED
30 JUNE, 2020**



COUNTY GOVERNMENT OF NAROK

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Narok County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Town Council of Narok, defunct County Council of Narok and defunct County Council of Trans Mara. It also provides the services that have been transferred from the National Government. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County Government of Narok.

The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is ensuring proper Public Finance management practices are in place, Budgeting and budgetary control as well as financial reporting for the County Government entities as well as at the County level.

Vision

“Economic Transformation for a Shared Prosperity.”

Mission

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

Core Values

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

b) Key Management

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



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

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

Governor Tunai holds a Bachelor's Degree from the University of Nairobi. Before his election as the governor, he served as the Director of Intelligence for National Intelligence Service.

H.E. Evalyn Chepkirui Aruasa – Deputy Governor

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

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



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

Mr. Julius Ole Sasai was designated to Finance and Economic Planning on 20th December 2019 from Lands and Housing where he has been serving as CEC since 2017 .

Prior to his appointment he served as a bank teller after which he rose ranks to become a branch manager in Equity Bank, Family Bank and Trans National Bank. He holds a Bachelor's degree in Commerce – Accounting Option from Shivaji University. Currently pursuing master's degree in strategic Management at Maasai Mara University.



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

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

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

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

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



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

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



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

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





Miss Everline K. Cherotich - CEC, Public Works, Roads and Transport

Miss Everline K. Cherotich was appointed CEC for Agriculture in Dec 2017 and designated to Public works, Roads and Transport on 20th December 2019. Prior to her appointment, she served as Chief officer for Livestock and Veterinary services in the County Government of Narok between 2016 and 2017. She also served as Director Administration in Beseki Group of Companies.

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

She enjoys reading, travelling and motivating.

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

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



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



Mr. Joseph Kantet Koila –CEC Tourism and Wildlife.

Mr. Joseph Koila was appointed CEC, Tourism and Wildlife. He has a bachelors degree in Business Administration with a higher diploma in Human Resources. He enrolled for a master's of science in human resource management Maasai Mara university and is ongoing

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<p>Mr. Job Ole Kiyapi -CEC Water, Energy, Environment and Natural Resources</p> <p>Mr. Job L. Kiyapi was appointed CEC for Environment, water, energy and Natural Resources in March 20, 2018. Before his appointment he was serving as a teacher.</p> <p>He holds a Bachelors degree in Education majoring in Geography and religion.</p> <p>Mr. Kiyapi likes fostering environmental activities like tree planting which he promotes across the County</p>	
	<p>Mr. John Marindany - CEC, Agriculture, Livestock and Fisheries</p> <p>Mr. Marindany was appointed to head the Department of Education, Youth Affairs, Sports and Culture in February 2016, after serving in the department of health and Roads. He was designated to Agriculture, livestock and Fisheries.</p> <p>He holds a Master of Arts (Basic Education) and a Bachelor of Education from Moi University</p> <p>He has previously served as a teacher and Principal in various schools. He brings into the position over 10 years' experience in Education Management.</p>

c) Fiduciary Management

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

No.	Designation	Name
1.	CEC, Finance and Economic Planning	Mr. Julius Momposhi Tompo Ole Sasai
2	Accounting Officer-Finance and Economic Planning	Mr. Simon Peter Kurraru
3	Accounting Officer- Roads, Transport and Public Works	Mrs. Nadupoi Nairenke
4	Accounting Officer-Education, Sports, Youth, Culture and Social services	Mr. Philip Neranto
5	Accounting Officer-Environment, water and natural resources	Mr. Obadiah Rono

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6	CEO- County Public service Board	Ms. Zipporah Sintoyia Gad
7	Accounting Officer-Agriculture, Livestock and Fisheries	Mrs Grace Mugo
8	Accounting Officer-Health and Sanitation	Mrs Sahara Abraham Aden
9	Accounting Officer-Lands, Physical Planning and Urban Development	Mrs. Eunice Salau
10	Accounting Officer- Tourism and Wildlife	Mr. Newton Mpaima
11	Accounting Officer-Public Service Management and Coordination of Decentralised functions	Mr. Linus Saire Nairimo
12	Accounting Officer-Trade, Industry and Cooperative Development	Mr. Willy Loigero

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 were:

1. County Assembly of Narok;

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

2. Audit Committee;

The audit committee is responsible for setting standards that are to be complied with in all financial transactions. The committee evaluates the risk profile of the County government of Narok and its entities and prepares risk management policy and their implementation framework. The committee also reviews internal audit reports and gives recommendations on internal control systems and how the gaps are to be addressed.

3. Public Accounts Committee;

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

4. Budget and Appropriations Committee.

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

5. County Public Accounts and Investment Committee

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

e) Narok County Executive Headquarters

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

f) Narok County Executive Contacts

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

g) Narok County Executive's Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Narok Branch,
P.O. Box 406 - 20500
Narok, Kenya
3. Cooperative Bank of Kenya,
Narok Branch,
P.O Box 632 – 20500
Narok, Kenya
4. NCBA
Narok Branch,
P.O.Box
Narok
5. SBM
Narok Branch
6. Family Bank,
Narok Branch

7. Trans national Bank
Narok Branch
8. National Bank of Kenya
Narok Branch

h) Independent Auditors

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

i) Principal Legal Adviser

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

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Narok financial statements for the year ended 30th June 2020. The financial statements present the financial performance of the County Government over the past year.

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

Financing of the County Governments

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

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

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

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

Financial Performance

a) Revenue

For the Financial Year 2019/2020, the County had projected revenues of KShs 11,998,125,531.58 consisting of KSh.2,397,373,096.93 from own sources, KSh. 8,039,100,000.00 from the National Government and KSh. 1,215,494,759.00 from Conditional Allocations and cash balances of Ksh. 346,157,675.65

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

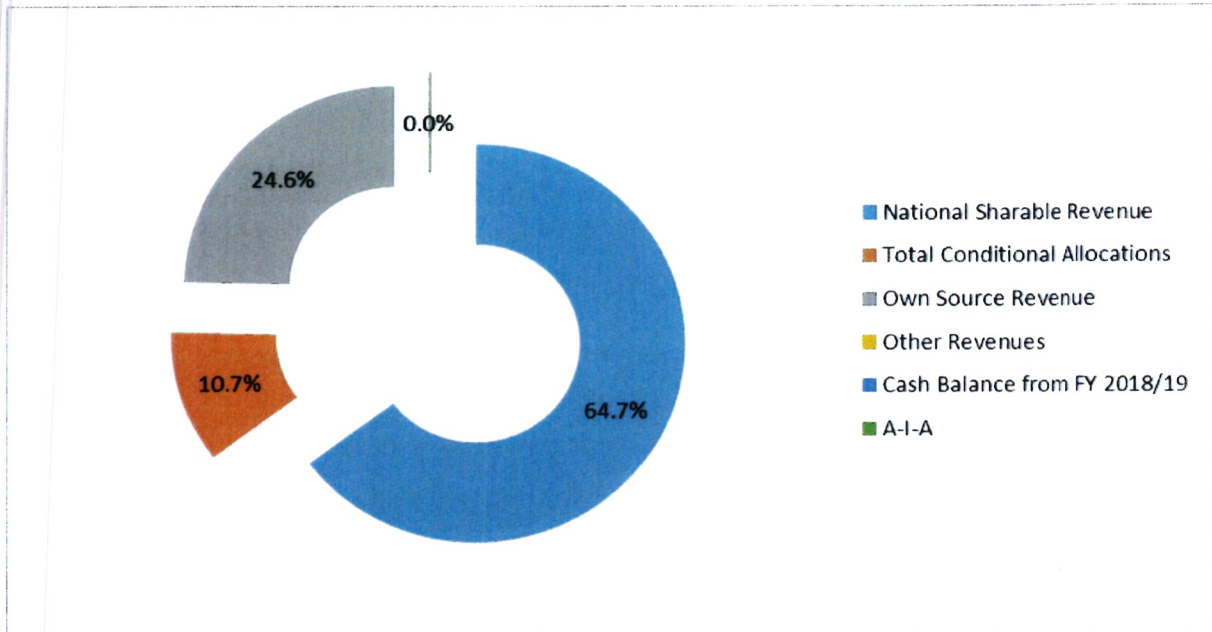


Figure 1: NAROK County revenue sources in FY 2019/2020

CARA revenues continue to form the largest part of our revenue budget, contributing 67% towards our budget. Our own generated revenues formed 20% of our budget. The remaining 13% is covered by conditional grants from Government, other agencies and balances brought forward. Out of the projected revenue, the County was able to realise Ksh 11,001,108,151 in actual revenues for the year ended 30th June 2020, representing 92 % performance. In the table below, we present an analysis of revenue performance for the year ended 30th June 2020.

Table 1: Revenue performance for the FY 2019/2020

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA	8,039,100,000	7,347,737,400	91.40
Other transfers	1,215,494,759	957,162,111	78.75
Own generated revenues	2,397,373,097	2,350,050,963.80	98%
Balances b/f	346,157,676	346,157,676	100.00
Total	11,998,125,532	11,001,108,151	92%

b) Payments

Our total expenditure for the year 2019/20 amounted to KShs 10,758,418,106. Out of this, the total development expenditure was ksh 3,268,515,827 while recurrent expenditure ksh. 7,489,902,278.

In FY 2019/20, the County Government has opened over 700km of rural access roads. Further, the County has hired more ECD teachers to bridge the gaps as well as developed educational infrastructure. This includes development of various vocational training centres.

The county government is in the process of expanding level four hospitals. This is for the sole reason of enhancing health care for the people residing in Narok County.

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

Much of the recurrent budget was spent on compensation for employees. This was as a result of salary increments awarded to Doctors and Nurses over the past year. However, we

appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

c) Cash flows

In the FY 2018/2019, we have not had many liquidity disruptions except for the common problems occasioned by COVID-19 pandemic. This was as a result of proper planning by the County and timely disbursement of funds by the National Treasury. The cash and cash equivalents decreased from 598,450,987 as at 30th June 2019 to KShs **494,983,356** on 30th June 2020.

d) Accounts receivables

Imprest management is a critical area of focus in Narok County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff and the Members of County Assembly to account for their imprests on time. As at the end of the FY 2019/2020, there was great improvement in this section. The outstanding imprest for the county executive was Ksh 9,548,214.

Another item of accounts receivables is the outstanding amount in plot rents and land rates amounting to Ksh 535,765,414 as at 30th June 2020. This amount was accrued due to a pending court case filed by the Narok Plot Owners Association against the County Government of Narok. The disclosure has been made off- balance.

e) Pending bills

These bills largely relate to works which were carried out in the past year. Our focus as a County is to settle the bills fully within the financial year. In our budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

Narok County has made significant investments in fixed assets since coming into office in 2013. Further, we inherited some assets from the defunct local Authorities. We are nearing completion in development of comprehensive asset management policy, which we hope to finalize in FY 2019/2020. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and proper maintenance of an asset register.

Operational performance

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

Department	Key activities
Health Services	<ul style="list-style-type: none"> <li data-bbox="566 1798 1334 1899">• New health facilities were constructed COVID 19 Isolation Centre with a 300 bed Capacity was constructed <li data-bbox="566 1951 1267 1984">• Expansion and rehabilitation of level four hospitals

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

Table 2: Departmental performance in the FY 2019/2020

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

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

Conclusion

FY 2019/2020 started off well. Good progress was made and the momentum has been created to enable the County Government of Narok continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent quarters.

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

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



Mr. Julius M. T. Ole Sasai
CECM-Finance and Economic Planning
County Government of Narok

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

The county had an annual budget of Ksh.11,998,125,532 of which the actual performance achieved stood at Ksh. 10,752,251,320. This is 90% actualization. The key parameters or metrics met included compensation of employees (Ksh.3,533,917,273 at 92%,) grants and transfers (Ksh.132,500,000 at 63%) acquisition of assets (Ksh. 2,671,457,132 at 63% actualization).Transfers to other government units stood at Ksh.1,746,660,110 which is 91% against budgeted amount as per the CIDP.Other objectives that remain unmet that featured in the budget include Social Security benefits ,The 14% underperformance of the budget is mainly attributable to the Covid 19 pandemic which affected revenue collection and slowed major development as well as recurrent expenditures compared to previous final year budget execution. The pandemic affected about one half of the financial year 2019/20.

Objectives of the County as per the CIDP

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

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For the year ended June 30, 2020

	and Kiligoris Urban areas lacks essential services like	town management Committees	Emurrua Dikir urban centre Nairege Enkare	ministry of lands and physical planning
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Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives

HEALTH SECTOR PROGRAMMES AND SUBPROGRAMMES

PROGRAM: CURATIVE AND REHABILITATIVE SERVICES

Programme Objective: To Reduce Incidences of Mortality and Improve Quality of Life of Individuals, Households and Community.
Key Outcome: Reduced suffering and mortality and improved quality of life of individuals, households and communities.

	Key performance indicator	Baseline	Planned Targets					Total cost BUDGET
			2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	
	Key Outcome							
	No of health facilities with functional radiology units	2	1	0	1	0	1	600,000,000
	No. of blood bank expanded at Narok CRH	1	1	0	0	0	0	1,920,000
	Improved clinical and diagnostic services							
	No. of Ophthalmic Units established	1	0	1	1	0	1	20,000,000
	No. of Dialysis Centres established	1	0	0	1	0	0	300,000,000
	No of operation theatres completed and equipped	2	0	1	0	0	1	500,000,000
	No of newborn units							
	Sub-program							
	Clinical and diagnostic services.							
	constructed and equipped	1	1	1	1	1	1	80,000,000
	Emergency Centre (casualty units)							
	No of facilities stocked with essential commodities and medical supplies within a quarter.	119	119	123	130	135	150	1,914,350,000
	No. of specialized units fully stocked with specialized commodities	11	11	11	18	18	18	762,900,000
	No. of health workers trained on basic life	20	60	35	35	35	35	5,526,000

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		support (BLS)							
		No. of functional ambulances	11	11	11	11	11	11	462,500,000
		No. Of facilities with drug revolving funds	0	2	0	0	0	0	49,000,000
		No. of health facilities supplied with non-EPI vaccines.	0	119	123	130	135	150	315,000,000

HEALTH SECTOR PROGRAMMES AND SUBPROGRAMMES

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

PROGRAMME 2. PROMOTIVE AND PREVENTIVE HEALTH SERVICES

PROGRAMME OBJECTIVE: To Reduce Incidences of Preventable Diseases and Mortality in the County
Key Outcome: Reduced incidences of preventable diseases and mortality in the county.

Proportion of Women between the ages of 15-49years currently using a modern FP method (%)	34	48.8	61.6	74.4	87.2	100	89,952,100
No of health facilities with new functional laboratories	28	2	2	2	2	3	250,000,000
No of staff houses constructed at Primary health facilities	29	6	6	6	6	6	52,000,000
No. of maternity units operational	28	14	14	14	14	14	210,000,000
Proportion of women of reproductive age screened for cervical cancer	2%	19.6	37.2	54.8	72.4	90	35,427,000
Pregnant women attending at least four	33%	42.4	51.8	61.2	70.6	80	57,314,000

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ANC visits (%)		audited											
Births attended by skilled health personnel (%)	34%	Proportion reduction of adolescent pregnancies	52.40%	61.6	370.8	24	80	246	121,500	8	0	51,526,000	
proportion of maternal, perinatal, neonatal deaths reported &	100%	No. Of advocacy sessions conducted on RMNCAH	8%		8	8		8		8	8	127,458,000	

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HEALTH SECTOR PROGRAMMES AND SUBPROGRAMMES									
	Increased number of Fully immunized Children	% of fully Immunized children	48%	56.4	64.8	73.2	81.6	90	388,098,800
		% of fully Immunized children	58%	64.4	70.8	77.2	83.3	90	51,700,000
		Number of people tested for HIV	74%	100	100	100	100	100	48,132,000
		Proportion of people living with HIV who are under care and treatment	48%	56.4	64.8	73.2	81.6	90	953,000
	Halt and Reverse communicable diseases	Proportion of targeted LLITNs distributed to pregnant mothers	46,420	53,574	53,574	53,574	53,574	53,574	420,000
		Proportion of targeted LLITNs distributed to <1	46,420	53,574	53,574	53,574	53,574	53,574	420,000
		No. of nets distributed through mass net campaign.	660,000	0	0	0	700,000	0	70,000,000
		No. of house units covered with indoor residual spray.	0	12000	12000	12000	12000	12000	89,970,000
		No. of health personnel trained on malaria case management.	132	260	260	260	260	260	38,015,000
		No. of epidemic preparedness and response (EPR) plan developed	1	1	1	1	1	1	3,500,000
		No. of malaria data audits and supervision done.	8	8	8	8	8	8	35,298,000
		No. of advocacy meetings held	1	31	31	31	31	31	17,185,000
		No. of AFP cases detected and followed up.	88	88	88	88	88	88	2,840,000
		No. of health workers trained on IDSR	-	30	40	40	40	40	7,619,500
		No. of CHVs trained on IDSR	-	30	40	40	40	40	8,420,000
		NO. of 22 AFP specimen collected and shipped from various areas -(i)-From H/F or community	22	22	22	22	22	22	295,000
		No. of weekly IDSR reports from Health Facilities collected and uploaded into the DHIS 2 on weekly 52	52	52	52	52	52	52	420,000
		No. of multi-sectoral meetings conducted on disease outbreaks.	6	6	6	6	6	6	2,210,000
		No. of supportive supervisions conducted on IDSR.	4	4	4	4	4	4	804,000

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

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HEALTH SECTOR PROGRAMMES AND SUBPROGRAMMES										
		No. of health facilities provided with healthcare waste management p facilities	2	20	20	20	20	20	51,829,000	
		No. of food and water samples taken and analyzed.	0	100	100	100	100	100	6,360,000	
		No. of hygiene and sanitation days commemorated	4	4	4	4	4	4	9,410,000	
		No. of environmental health and sanitation plans developed and implemented	0	1	1	1	1	1	6,075,000	
3: GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES										
PROGRAMME OBJECTIVE: To Improve Service Delivery by Providing Supportive Functions to Implementing Units Under The Health Services Department										
Key output: Improved support to service delivery units.										
S.P. 1.1: [Policy Development Financing Planning and Research]	Improved service delivery	Narok county health policy 2018-2030 in place	0	1	0	0	0	0	2,002,500	
		Narok Health Sector Plan	0	1	0	0	0	1	4,832,720	
		County programs Strategic Plan (HIV, Community Health, Nutrition,M&E, HIS) developed	2	5	0	0	0	1	25,000,000	
		No. of county annual work plans developed	1	1	1	1	1	1	24,500,000	
		One County Health Investment and Strategic Plan (CHSSP) developed	0	1	0	0	0	0	2,002,500	
		No. of procurement and financial reports done	4	4	4	4	4	4	361,300,000	
			Number of elderly persons (above 65 years), Disadvantaged and vulnerable persons (DVP) and members benefitting from County Health Insurance Fund	All elderlies,	All elderlies	All Elderlies 70% of DVPs	All elderlies All DVPs	All Elderlies All DVPs 50% of all county households	All eligible county residents	800 Million
	Health service access and efficiency improved		Number of Health workers staff recruited and deployed	931	252	240	250	240	240	233,715,016
			No. of human resource for health capacitated and remunerated.	931	1183	1423	1673	1913	2153	5,842,850,400
			HRH strategy implemented Proportion of complete, accurate, timely submitted health information.	0	1 100	0 100	0 100	0 100	0 100	2,000,000 160,320,000

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Progress on attainment of Strategic development objectives.

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

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the city	In FY 19/20 we increased motorable and passable roads by 55%, the following roads were upgraded, Naronyo-Intapoti Rd, Eneng'eetia – Olokurto Rd, Mulot-Segemian Rd
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	Reasonably reduced by a great %	Street lighting was undertaken in Narok Town Municipality and ward and there has been great and considerable reduction in crime
Health Services	To reduce incidences of preventable illnesses and mortality at the County level	Reduction of HIV related mortality and new infections	Increased and notable reduction of HIV cases following increased awareness campaigns reduction of HIV-related mortality	Considerable achievement of set goals by minimal cases of new infections across the county.
Health Services	To improve health status of the individual, household and the community	Increased access to specialised curative diagnostic interventions	Considerable increase of access to specialised diagnostic	Increased health centres across the county as well as renovation pf new ones.

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	at the County		services following improvement and construction of new facilities as well as upgrade of existing ones.	

N/B Data and information provided here should be verifiable against the CIDP

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Narok County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on Narok County Government core pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

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

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

2. Environmental performance

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

3. Employee welfare

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

4. Market place practices-

a) Responsible competition practice.

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

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considered in a fair and just process with all the necessary tendering processes and controls considered.

5. Community Engagements-

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control. The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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.

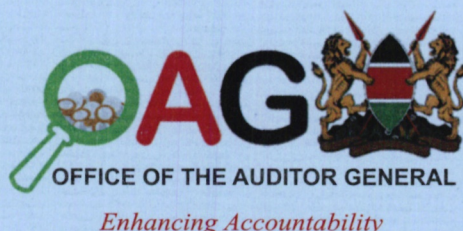
Approval of the financial statementsThe County Government's financial statements were approved and signed by the CEC member for finance on 26th August 2020.



County Executive Committee Member – Finance

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAROK FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Narok set out on pages 1 to 51, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows for the year then ended, statement of appropriation-recurrent and development combined, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Narok as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements presented for audit for the year ended 30 June, 2020 had the following inaccuracies;

- 1.1** The statements of the receipts and payments indicated that the total expenditure during the year amounted to Kshs.10,758,418,106. However, various payments totalling Kshs.8,498,574,943 differed with those reflected in IFMIS records of Kshs.7,165,208,340 resulting to an unexplained and unreconciled difference of Kshs.1,362,118,669.
- 1.2** The statement of assets and liabilities reflects a balance of Kshs.9,548,214 under accounts receivables – outstanding imprests and clearance accounts. However, the supporting schedules reflected an imprest balance of Kshs.85,865,734 resulting to a variance of Kshs.76,317,520. Further, the imprest register reflected an opening balance of Kshs.2,054,600 for the financial year 2019/2020 while the closing balance for the financial year 2018/2019 stood at Kshs.214,566,222 resulting to an unexplained and unreconciled difference of Kshs.212,511,622.

- 1.3** The statement of receipts and payments reflects County Own Generated Receipts of Kshs.2,350,050,964. Out of this amount, as disclosed in Note 9 to the financial statements, receipts of Kshs.2,167,140,458 were generated from Maasai Mara Game Reserve which is approximately 92% of the total County's own generated revenue. The collection of revenue from the Game Reserve was outsourced to the Kenya Airports Parking Services Ltd (KAPS Ltd).

The audit revealed that KAPS Ltd deposits revenue collected into their company account and thereafter transfers to Narok County KCB dollar account No.1143225325. The money is again transferred from Narok County KCB dollar account to Narok County KCB Kenya shillings account No.1140091263. During the year under review, a total of thirty-two (32) transfers were effected as a result of which Kshs.59,472,462 may have been lost during the foreign exchange translation as guided by CBK foreign exchange indicative rates therefore understating the total receipts for the County.

- 1.4** A review of plot and market report obtained from LAIFOMS, indicated that Narok County Government had uncollected rent amounting to Kshs.535,765,414 consisting of arrears of Kshs.355,039,353 captured in the Local Authority Integrated Financial operations management system and Kshs.180,726,061 captured manually. However, the arrears were not disclosed in the financial statements.
- 1.5** The statement of receipts and payments indicates that the County Government spent a total of Kshs.3,533,917,273 on compensation of employees. However, the actual payments as per the supporting schedules provided for audit review amounted to Kshs.3,163,218,404 resulting to an unreconciled variance of Kshs.370,698,869.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Unsupported Payments

The statement of receipts and payments reflects a total expenditure of Kshs.10,758,418,106 incurred during the year under review on various County programmes. However, the Management did not provide information and supporting documents for payments amounting to Kshs.4,305,699,504.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.4,305,699,504 for the year ended 30 June, 2020 cannot be confirmed.

3. Use of Goods and Services - Specialized Materials and Services

The statement of receipts and payments reflects an expenditure of Kshs.2,613,239,410 under use of goods and services which, as disclosed in Note 12 to the financial statements, includes an amount of Kshs.765,044,542 in respect of specialized materials and services out of which an amount of Kshs.43,027,586 was incurred on legal fees. However, documentation on how the legal firms were identified together with service level agreements signed with the Narok County Executive, certificate of appointment in respect of every case or transaction and the Attorney General's approval of the fees paid to the

advocates, were not provided for audit review. The outcome of the legal proceedings were also not provided for audit verification.

Further, an amount of Kshs.29,299,673 was paid for consultancy services for preparation and presentation of an acceptable second draft revenue collection agreement. However, procurement documents and the draft agreement were not provided for audit review.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.72,327,259 included in the specialized materials and services could not be confirmed.

4. Transfers to Other Government Units

The statement of receipts and payments reflects an expenditure of Kshs.1,746,662,110 in respect of transfers to other Government units. However, payment vouchers in support of transfers amounting to Kshs.1,025,162,110 made to various programmes were not provided for audit verification.

Consequently, the accuracy and validity of the expenditure of Kshs.1,025,162,110 on transfer of goods and services could not be confirmed.

5. Cash and Cash Equivalents

5.1 Omission of Bank Balance

As disclosed in Note 21A to the financial statements, the statement of assets and liabilities reflects a balance of Kshs.491,601,928 under cash and cash equivalents. However, an amount of Kshs.4,757,067 held in the Public Works Roads and Transport account No.1236389697 was not included in the final cash balance and therefore, the cash and cash equivalents balance is understated by Kshs.4,757,067.

5.2 Un-Updated Cashbook and Incomplete Bank Reconciliation Statements

The bank reconciliation statements for Narok County debt collection bank account No.1180435494 reflected a bank balance of Kshs.10,033,731 as at 30 June, 2020. However, the cashbook in respect of the bank account was not updated. Further, while the bank statement reflected payments from this account to the CRF account, no corresponding payments were recorded in the cashbook for twelve (12) months. In addition, an analysis of Cess receipts of Kshs.10,033,731 and other receipts of Kshs.386,680 reflected in the June bank reconciliation statement was not provided for audit review.

5.3 Development Bank Account (CBK No.1000171324)

An audit review of the Narok County Development Bank Account revealed variances in the cashbook balances brought forward and balances carried forward for various months totaling Kshs.3,464,692. Further, the cashbook balance of Kshs.161,858,071 reflected in the bank reconciliation statement as at 30 June, 2020 differs from the amount reported in the financial statements of Kshs.85,162 resulting to an unexplained variance of Kshs.161,772,909.

5.4 Recurrent Bank Account (CBK No.1000171348)

An audit review of the recurrent bank account No.1000171348 revealed that there were variances in the cashbook balances brought forward and balances carried forward for various months totalling Kshs.45,993,356. Further, various adjustments of inter accounts transfers amounting to Kshs.145,000,000 were not analyzed. In addition, the cashbook bank balance of Kshs.377,699,003 reflected in the bank reconciliation statement as at 30 June, 2020 differs from the amount reported in the financial statement of Kshs.2,878 resulting to an unexplained variance of Kshs.377,696,125.

5.5 Chase Bank Account

During the year under review, the County Executive operated a debt collection bank account No.04223168700001 maintained at Chase Bank Ltd (in Receivership). The account had closing bank balance of Kshs.13,401,000 which was not disclosed in the financial statements. However, the cashbook, bank statement, bank reconciliation statements, bank certificate and account opening authorization letter to the account were not provided for audit review. Further, the County Executive did not provide the current state of affairs and the actual existence of the amount held in Chase Bank Ltd (in Receivership).

Under the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.491,601,928 as at 30 June, 2020 could not be confirmed.

6. Accounts Payables

The statement of assets and liabilities reflects a balance of Kshs.6,166,785 under accounts payables which, as disclosed in Note 23 to the financial statements, relates to retention monies held in Account No.10002829991 maintained at the Central Bank of Kenya. However, the County Executive did not provide for audit review, a retention money register in support of the amount.

Consequently, the accuracy and completeness of the accounts payables balance of Kshs.6,166,785 could not be confirmed.

7. Fixed Assets

The summary of fixed assets register at Annex 5 to the financial statements reflects assets with a historical cost of Kshs.43,256,632,551. However, the balance does not include the value of heritage and cultural assets (Maasai Mara Game Reserve) and the assets value has therefore, been understated by an undetermined amount. Further, an updated fixed assets register was also not provided for audit review.

In the circumstances, it was not possible to ascertain the existence, location, completeness and accuracy of the assets amounting to Kshs.43,256,632,551.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Narok Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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. I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Pending Bills

Note 7.9 on other important disclosures reflects an opening balance of pending bills of Kshs.1,195,236,019 and additional bills of Kshs.1,377,563,866 incurred during the year under review, while pending bills amounting to Kshs.1,716,720,482 were paid during the year resulting to a closing balance of Kshs.856,079,403 as at 30 June, 2020. However, procurement records, payment vouchers and other supporting documents in respect of bills incurred during the year and payments effected were not provided for audit verification. Further, an aging analysis and breakdown of pending bills relating to past years and those of the year under review were not provided. The authenticity of the payments of bills amounting to Kshs.1,716,720,482 and the accuracy of the balance on pending bills of Kshs.856,079,403 could not be confirmed. In addition, failure to settle pending bills in the year to which they relate affects the budget for the following year and may attract penalties and interest in case of litigations.

2. Late Exchequer Releases

During the year under review, the County Executive received total Exchequer releases of Kshs.8,304,899,511 out of which an amount of Kshs.1,414,881,600 or 17% was received from The National Treasury during the months of June and August, 2020 as detailed below:

Date Funds Received in the Bank Account	Details	Amount Received (Kshs.)
24 June, 2020	Equitable Share (Development)	160,000,000
05 August, 2020	Equitable Share (Development)	152,000,000
24 June, 2020	Equitable Share (Recurrent)	563,519,000
05 August, 2020	Equitable Share (Recurrent)	539,362,600
Total		1,414,881,600

As a result of the delayed receipt of funds, the County Executive did not have sufficient time to absorb its total budget for the year.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the 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. Revenue Spent at Source

The statement of receipts and payments reflects total County own generated revenue of Kshs.2,350,050,964 which includes an amount of Kshs.15,295,854 in respect of hospital revenue, drugs and vaccines. Further, the bank statement for the Narok Referral Hospital revenue collection account No.1159595607 maintained at the Kenya Commercial Bank reflected a closing balance of Ksh.28,845,863 as at 30 June, 2020. Available information indicates that, during the year under review, an amount of Ksh.32,526,192 was withdrawn from the Hospital revenue account and transferred to operations account. However, authority from the Controller of Budget for the withdrawals, as required under Section 109 of the Public Finance Management Act, 2012, was not provided for audit verification.

Consequently, the County Executive was in breach of the law.

2. Compensation of Employees

2.1 Irregular Charging of Non-Wage Payments

The statement of receipts and payments reflects an expenditure of Kshs.3,533,917,273 under compensation to employees. However, payments amounting to Kshs.370,823,233 made to various firms for supply of goods and services were charged under compensation of employees contrary to Section 47(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 that prohibits re-allocations from wage to non-wage expenditures.

The County Executive was therefore, in breach of the law.

2.2 Employment of Casual Employees

As disclosed in Note 11 to the financial statements, the expenditure of Kshs.3,533,917,273 under compensation to employees includes an amount of Kshs.13,165,789 in respect of basic wages of temporary employees. During the year under review, the County Executive hired one hundred and one (101) casual employees. However, needs assessment reports, details on how the casuals were identified and recruited, records of work done by the casuals, staff rationalization reports, and master rolls and other documents to support engagement of the casuals were not provided for audit review. Further, the casual employees were continuously engaged for periods longer than the mandatory three (3) months.

2.3 Irregular Recruitment of County Public Service Board Members

A review of the Board minutes, IPPD data and personal files of Narok County Public Service Board Members revealed the following irregularities:

- (i) A Member of the Board was appointed effective 08 April, 2020 up to 07 April, 2026 for a non-renewable tenure of six (6) years. However, review of his personal file reveals that he had been accused of abuse of office by the Ethics and Anti-

Corruption Commission. The appointment was, therefore, contrary to Section 58(3)(a) of the County Governments Act, 2012 which states that a person shall be qualified to be appointed as a member of the Board if that person satisfies the provisions of Chapter Six of the Constitution.

- (ii) The Secretary of the County Public Service Board was appointed on 08 August, 2013 to serve for a period of six (6) years non-renewable up to 08 August, 2019. However, her contract was extended for a period of five (5) years and eleven (11) months with effect from 11 May, 2020 up to 07 April, 2026. This is contrary to Section 58(4)(a) of the County Governments Act, 2012 which states that a member of the Board shall hold office for a non-renewable term of six years.
- (iii) A member of the Board was appointed effective from 08 April, 2020 up to 07 April, 2026 for a non-renewable tenure of six (6) years. However, review of personal file revealed that the member did not possess a bachelor's degree and had no work experience of five (5) years contrary to Section 58(3)(d)(i) of County Governments Act, 2012, which requires a member to possess a minimum of a bachelor's degree from a recognised University and working experience of not less than five years. Further, no evidence was provided that advertisement for the vacancy was done and that the recruitment process was carried out in a fair, competitive and transparent manner.

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

3. Failure to Prepare and Submit for Audit Financial Statements of Narok County Alcoholic Control Fund

The Narok County Alcoholic Control Fund (KCB bank account No.1256511951) had a balance of Kshs.692,243 as at 30 June, 2020. However, the financial statements for the year 2019/2020 were not submitted for audit contrary to Section 47(1) of the Public Audit Act, 2015 and Section 149(2)(k) of the Public Finance Management Act, 2012 which states that financial statements should be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate.

Consequently, the Management is in breach of the law.

4. Use of Goods and Services - Nugatory Expenditure

The statement of receipts and payments reflects an expenditure of Kshs.2,613,239,410 in respect of use of goods and services. Available information indicates that, during the year under review, a company was paid a total of Kshs.18,081,356 for provision of consultancy services for debt collection for the County Executive. The company was to receive a commission of 6% of the collected debt. A review of the documents provided revealed the following irregularities: -

- No evidence was provided of any debt collected by the contracted company during the year under review.
- The County Executive has a staff establishment of three hundred and fifty (350) Revenue Officers who collect revenue in the six (6) wards of Narok County.

- The payment to the debt collection company was on a contract that expired on 30 June, 2018 and was, therefore, invalid.
- There are no accounts receivables disclosed in the financial statements indicating the debt that the company was tasked to collect.

Under the circumstances, the validity and value for money for the expenditure of Kshs.18,081,356 could not be confirmed.

5. Other Operating Expenses

The statement of receipts and payments reflects an expenditure of Kshs.2,613,239,410 under use of goods and services which, as disclosed in Note 12 to the financial statements, includes an amount of Kshs.643,454,194 in respect of other operating expenses which in turn included an amount of Kshs.3,542,340 paid to the Council of Governors as membership dues. However, the payment was made contrary to Section 37 of the Inter-Governmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established by the Act is provided for in the annual estimates of the revenue and expenditure of the National Government.

As a result, the validity and value for money for the expenditure of Kshs.3,542,340 could not be confirmed.

6. Outstanding Imprests

As disclosed in Note 22 to the financial statement, the statement of assets and liabilities reflects a balance of Kshs.9,548,214 under accounts receivables – outstanding imprests and clearance accounts. However, outstanding imprests balance analysis in terms of name of imprest holders, dates of issue, dates due, amounts surrendered and balance as at 30 June, 2020 were not provided contrary to Regulation 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, the completeness and accuracy of the outstanding imprest balance of Kshs.9,548,214 cannot be confirmed.

7. Misallocation of Expenses

The statement of receipts and payments reflects a total expenditure of Kshs.10,758,418,106 incurred during the year under review. However, the ledger extracts reflected payments amounting to Kshs.533,977,151 which related to recurrent expenditure but were charged to development accounts. This is contrary to Section 47(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to ensure re-allocation does not affect the voted provisions from capital to recurrent expenditure.

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 procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Internal Control Weakness

A review of the County Executive's Information Technology (IT) controls revealed that the IT Department lacked a Risk Management Policy, IT Policy, IT Committee, approved Strategic Plan and Disaster Recovery Plans, that enable the Department to function effectively. This was largely caused by insufficient allocation of resources both financial and human thus making the Department unable to meet the mandate for which it was established.

2. LAIFOMS Internal Control Weakness

The process of property management in the County Executive is carried out through the LAIFOMS system and manually outside Narok Town environs. A walkthrough test on the system and review of the systems reports revealed that the register was incomplete compared to outstanding balances with one thousand nine hundred and eight (1908) plots being omitted from the register. Further, ten (10) plots did not have corresponding land rates chargeable on them while the County Executive had not updated the valuation roll and was still using a draft valuation roll of 2008 prepared by the Town Council of Narok. Failure to have an up to date and approved valuation roll translates to loss of revenue.

3. Non-Adherence to Staff Establishment

A review of establishment records revealed that the County Executive had employees occupying 575 positions that were either overstaffed or not provided for in the staff establishment as detailed below:

Cadre	Provided for	In-position	Variance
Administrative Officer (2)	8	32	(24)
Administrative Officer (3)	20	33	(13)
Assistant Cooperative Officer	15	25	(10)
Assistant Office Administrator (3)	31	90	(59)
Chief Assistant Public Health Officer	1	19	(18)
Chief Officer (County)	10	21	(11)
Chief Register Nurse	1	20	(19)
Clerical Officer (1)	53	104	(51)
Clerical Officer (2)	71	157	(86)
Clerical Officer (4)	0	32	(32)

Cadre	Provided for	In-position	Variance
Director of Administration	0	16	(16)
Human Resource Assistant (2)	0	10	(10)
Human Resource Assistant (3)	0	9	(9)
Principal Administrative Officer	6	24	(18)
Registered Nurse(1)	0	20	(20)
Registered Nurse(2)	0	18	(18)
Registered Nurse (3)	0	88	(88)
Security Warden(1)	0	328	(328)
Senior Registered Nurse	0	58	(58)
Senior Support Staff	55	63	(8)
Support Staff Supervisor	30	105	(75)

The overstaffing is contrary to Regulation 119 of the Public Finance Management (County Governments) Regulations, 2015 which requires that the budgetary allocation for personnel costs shall be determined on the basis of a detailed costing of a human capital plan of a county government entity as approved by the responsible county department for public service management matters, the County Public Service Board and County Treasury.

Consequently, the County Executive is in breach of the law and sustainability of the wage bill is in doubt.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to 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 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 of Narok financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

14 October, 2021

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020


7. FINANCIAL STATEMENTS

7.1 STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-20	2018-19
		Kshs	Kshs
RECEIPTS			
Exchequer Releases	1	8,304,899,511	7,012,913,762
Proceeds from Domestic and foreign Grants	2	-	-
Transfers from other Government Entities	3	-	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	2,350,050,964	3,073,343,614
Returned CRF issues	10	346,157,676	-
TOTAL REVENUES		11,001,108,151	10,086,257,376
PAYMENTS			
Compensation of Employees	11	3,533,917,273	3,583,236,674
Use of goods and services	12	2,613,239,410	2,331,999,808
Subsidies	13	-	-
Transfers to Other Government Units	14	1,746,662,110	1,095,064,279
Other grants and transfers	15	132,500,000	241,500,000
Social Security Benefits	16	-	-
Acquisition of Assets	17	2,671,457,132	3,011,614,219
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Expenses	20	60,642,180	-
TOTAL PAYMENTS		10,758,418,106	10,263,414,980
SURPLUS/DEFICIT		242,690,045	- 177,157,604

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2020 and signed by:


 Chief Officer
 Name: Simon Peter Kurraru


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

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

7.2 STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-20	2018-19
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	491,601,928	596,396,386
Cash Balances	21B	-	-
Total Cash And Cash Equivalents		491,601,928	596,396,386
Accounts Receivables - Outstanding Imprest and Clearance Accounts	22	9,548,214	2,054,600
TOTAL FINANCIAL ASSETS		501,150,142	598,450,986
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits and retentions	23	6,166,785	
NET FINANCIAL ASSETS		494,983,357	598,450,986
REPRESENTED BY			
Fund balance b/fwd	24	598,450,986	775,608,590
Prior year adjustments	25	- 346,157,675	-
Surplus/Deficit for the year		242,690,045	- 177,157,604
NET FINANCIAL POSITION		494,983,356	598,450,986

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2020 and signed by:



Chief Officer
Name: Simon Peter Kurraru



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

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

7.3 STATEMENT OF CASH FLOWS


	Note	2019-20	2018-19
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Exchequer Releases	1	8,304,899,511	6,374,200,000
Proceeds from Domestic and foreign Grants	2	-	638,713,762
Transfers from other Government Entities	3	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	2,350,050,964	3,073,343,614
Returned CRF issues	10	346,157,676	-
		11,001,108,151	10,086,257,376
Payments for operating expenses			
Compensation of Employees	11	- 3,533,917,273	- 3,583,236,674
Use of goods and services	12	- 2,613,239,410	- 2,331,999,808
Subsidies	13	-	-
Transfers to Other Government Units	14	- 1,746,662,110	- 1,095,064,279
Other grants and transfers	15	- 132,500,000	- 241,500,000
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Expenses	20	- 60,642,180	-
		- 8,086,960,973	- 7,251,800,761
Adjusted for:			
Decrease/(Increase) in accounts receivable: (Outstanding imprest)	26	-	-
Increase/(decrease in Accounts payables: (deposits and retention)	27	-	-
Other Adjustments	25	- 346,157,675	-
Net cashflow from operating activities		2,567,989,503	2,834,456,615
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(2,671,457,132)	(3,011,614,219)
Net cash flows from Investing Activities		(2,671,457,132)	(3,011,614,219)
OM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		- 103,467,630	- 177,157,604
Cash and cash equivalent at BEGINNING of the year	21	598,450,986	775,608,590

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Cash and cash equivalent at END of the year	24	494,983,356	598,450,986
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2020 and signed by:


Chief Officer
Name: Simon Peter Kurraru


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

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer Releases	8,893,006,428	361,588,331	9,254,594,759	8,304,899,511	949,695,248	90%
Proceeds from Domestic and foreign Grants	-	-	-	-	-	-
Transfers from other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated Receipts	2,995,144,970	597,771,874	2,397,373,097	2,350,050,964	47,322,133	98%
Returned CRF issues	281,826,532	64,331,144	346,157,676	346,157,676	0	100%
TOTAL	12,169,977,930	171,852,399	11,998,125,532	11,001,108,151	997,017,380	92%
PAYMENTS						
Compensation of Employees	4,877,150,767	1,024,075,807	3,853,074,959	3,533,917,273	319,157,686	92%
Use of goods and services	1,456,229,736	1,195,393,440	2,651,623,176	2,613,239,410	38,383,766	99%

NAROK COUNTY GOVERNMENT
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Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	1,343,747,190	581,345,767	1,925,092,957	1,746,662,110	- 178,430,847	91%
Other grants and transfers	247,934,642	-	210,000,000	132,500,000	- 77,500,000	63%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	4,244,915,606	956,581,166	3,288,334,440	2,671,457,132	- 616,877,308	81%
Finance Costs, Including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	70,000,000	60,642,180	- 9,357,820	87%
	12,169,977,940	203,917,766	11,998,125,532	10,758,418,106	- 1,239,707,427	90%

The entity financial statements were approved on 26th August 2020 and signed by:

Chief Officer
Name: Simon Peter Kurraru

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

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer Releases	8,893,006,428	361,588,331	9,254,594,759	8,304,899,511	949,695,248	90%
Proceeds from Domestic and foreign Grants		-		-	-	-
Transfers from other Government Entities		-		-	-	-
Proceeds from Domestic Borrowings	-		-	-	-	-
Proceeds from Foreign Borrowings	-		-	-	-	-
Proceeds from Sale of Assets			-	-	-	-
Reimbursements and Refunds			-	-	-	-
Returns of Equity Holdings			-	-	-	-
County Own Generated Receipts	2,995,144,970	597,771,874	2,397,373,097	2,350,050,964	47,322,133	98%
Returned CRF issues	281,826,532	64,331,144	346,157,676	346,157,676	0	100%
TOTAL RECEIPTS	12,169,977,930	171,852,399	11,998,125,532	11,001,108,151	997,017,380	92%
PAYMENTS						
Compensation of Employees	4,877,150,767	1,024,075,807	3,853,074,959	3,533,917,273	319,157,686	92%
Use of goods and services					-	99%

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
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	1,456,229,736	1,195,393,440	2,651,623,176	2,613,239,410	38,383,766	
Subsidies					-	
Transfers to Other Government Units	1,153,747,190	101,042,054	1,254,789,244	1,149,603,415	105,185,829	92%
Other grants and transfers	247,934,642		210,000,000	132,500,000	77,500,000	63%
Social Security Benefits		-	-		-	0%
Acquisition of Assets			-		-	0%
Finance Costs, Including Loan Interest						0%
Repayment of principal on Domestic and Foreign borrowing			-		-	0%
Other Payments			70,000,000	60,642,180	9,357,820	87%
Grand Total	7,735,062,334	272,359,687	8,039,487,379	7,489,902,278	549,585,101	93%

The entity financial statements were approved on 26th August 2020 and signed by:



Chief Officer
Name: Simon Peter Kurraru



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

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer Releases						-
Proceeds from Domestic and foreign Grants						-
Transfers from other Government Entities						-
Proceeds from Domestic Borrowings						-
Proceeds from Foreign Borrowings						-
Proceeds from Sale of Assets						-
Reimbursements and Refunds						-
Returns of Equity Holdings						-
County Own Generated Receipts						-
Returned CRF issues						-
Total Receipts	-	-	-	-	-	-
Payments						

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Compensation of Employees			-			-
Use of goods and services			-		-	-
Subsidies			-		-	-
Transfers to Other Government Units	190,000,000	480,303,713	670,303,713	597,058,695	73,245,018	89%
Other grants and transfers			-		-	-
Social Security Benefits			-		-	-
Acquisition of Assets	4,244,915,606	956,581,166	3,288,334,440	2,671,457,132	616,877,308	81%
Finance Costs, Including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing			-		-	-
Other Expenses			-		-	-
Grand Total	4,434,915,606	476,277,453	3,958,638,153	3,268,515,827	690,122,326	83%

The entity financial statements were approved on 26th August 2020 and signed by:



Chief Officer
 Name: Simon Peter Kurraru



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

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

programme/Sub-programme	Original budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference
	2019/20		2019/20	2019/20	
	Ksh	Ksh	Ksh	Ksh	Ksh
1. Crop Development and management	565,809,965	0	565,809,965	421,796,187	144,013,778
Crop Productivity Improvement	565,809,965	-	565,809,965	421,796,187	144,013,778
2. Livestock Resources management and development	298,140,202	0	298,140,202	220,615,207	77,524,994
Livestock Pests & Disease Management & Control	108,471,014	-	108,471,014	83,200,000	25,271,014
Livestock Information Management	189,669,188	-	189,669,188	137,415,207	52,253,981
Fisheries development and management	18,134,239	0	18,134,239	713,826	17,420,413
Fish Products Production	18,134,239	-	18,134,239	713,826	17,420,413
Urban and Metropolitan Development	0	0	0	0	0
Metropolitan Planning & Infrastructure Development	0	-	0	0	0
Land Policy and Planning	25,437,399	0	25,437,399	23,790,575	1,646,824
Development Planning and Land Reforms	25,437,399	-	25,437,399	23,790,575	1,646,824
	0	-	0	0	0
Housing Development and Human Settlement	87,228,862	0	87,228,862	71,000,000	16,228,862
Housing Development	87,228,862	-	87,228,862	71,000,000	16,228,862
Urban Mobility and Transport	229,114,406	0	229,114,406	227,975,336	1,139,070
Metropolitan Planning & Infrastructure Development	229,114,406	-	229,114,406	227,975,336	1,139,070
Crop Development and Management	0	0	0	0	0
Food Security Initiatives	0	-	0	0	0
Fisheries Development and Management	0	0	0	0	0

NAROK COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Aquaculture Development Marketing & Research	0	-	0	0	0
Livestock Resources Management and Development	0	0	0	0	0
Livestock Production and Management	0	-	0	0	0
Roads Transport and Public Works	1,274,562,983	0	1,274,562,983	1,189,756,897	84,806,086
General Administration, Planning and Support Services	72,792,786	-	72,792,786	67,039,199	5,753,587
Construction of Roads and Bridges	1,085,763,586	-	1,085,763,586	1,011,972,233	73,791,353
Maintenance of Roads	116,006,611	-	116,006,611	110,745,465	5,261,146
Road Transport	0	0	0	0	0
Construction of Roads and Bridges	0	-	0	0	0
Maintenance of Roads	0	-	0	0	0
ICT Services	64,458,803	0	64,458,803	41,681,893	22,776,910
ICT Infrastructure Development	64,458,803	-	64,458,803	41,681,893	22,776,910
ICT Infrastructure Development	0	0	0	0	0
ICT Infrastructure Connectivity	0	-	0	0	0
General Administration and Support Services	207,675,660	0	207,675,660	186,214,716	21,460,943
Administrative Services	3,624,693	-	3,624,693	2,350,700	1,273,993
Cooperative Development & Management	9,583,120	-	9,583,120	8,570,990	1,012,130
Trade Development and Promotion	194,467,847	-	194,467,847	175,293,026	19,174,821
Industrial Development and Investments	0	0	0	0	0
Promotion of Industrial Development and Investments	0	-	0	0	0
Tourism Development and Promotion	435,058,748	0	435,058,748	370,721,908	64,336,840
Tourism Promotion and Marketing	435,058,748	-	435,058,748	370,721,908	64,336,840
Tourism Development and Promotion	0	0	0	0	0
Tourism Promotion and Marketing	0	-	0	0	0
Preventive & Promotive Health Services	0	0	0	0	0
Health Promotion	0	-	0	0	0

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Preventive & Promotive Health Services	657,512,500	0	657,512,500	559,938,124	97,574,377
Health Promotion	657,512,500	-	657,512,500	559,938,124	97,574,377
Curative Health Services	195,827,943	0	195,827,943	157,647,255	38,180,688
Referral Services	195,827,943	-	195,827,943	157,647,255	38,180,688
General Administration, Planning & Support Services	2,140,311,437	0	2,140,311,437	1,917,929,745	222,381,692
Health Policy, Planning and Financing	2,140,311,437	-	2,140,311,437	1,917,929,745	222,381,692
General Administration, Planning & Support Services	0	0	0	0	0
Health Policy, Planning & Financing	0	-	0	0	0
Primary Education	0	0	0	0	0
Early Child Development and Education	0	-	0	0	0
Manpower Development, Employment and Productivity Management	1,320,754,033	0	1,320,754,033	1,313,513,688	7,240,345
Early Child Development and Education	1,030,754,033	-	1,030,754,033	1,025,813,688	4,940,345
Infrastructure Development and Expansion	290,000,000	-	290,000,000	287,700,000	2,300,000
General Administration, Planning and Support Services	1,862,939,513	0	1,862,939,513	1,751,277,194	111,662,319
Administrative Services	674,746,928	-	674,746,928	655,774,787	18,972,142
Information Communication Services	0	-	0	0	0
Coordination and Administrative Services	442,309,284	-	442,309,284	433,601,361	8,707,923
Public service and Field Administrative Services	571,394,142	-	571,394,142	497,390,404	74,003,738
Board Management Services	174,489,159	-	174,489,159	164,510,642	9,978,517
Legal and Public Affairs	0	-	0	0	0
Public Finance Management	316,276,619	0	316,276,619	285,346,692	30,929,927
Accounting services	43,535,600	-	43,535,600	35,125,808	8,409,792
Resource Mobilization	92,597,518	-	92,597,518	84,081,130	8,516,388
Budget Formulation, Coordination and Management	48,364,588	-	48,364,588	45,516,841	2,847,747
Supply Chain Management Services	71,194,788	-	71,194,788	62,121,963	9,072,824
Internal Audit Services	60,584,126	-	60,584,126	58,500,950	2,083,176

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Economic Policy and County Planning	1,010,807,331	0	1,010,807,331	845,790,777	165,016,554
Economic Planning Coordination	761,339,886	-	761,339,886	644,655,053	116,684,833
Monitoring and Evaluation Services	249,467,445	-	249,467,445	201,135,724	48,331,721
Legislation and Representation	387,028,357	0	387,028,357	319,755,695	67,272,662
Legislative Oversight	253,719,357	-	253,719,357	187,439,024	66,280,333
County Co-ordination Services	120,859,000	-	120,859,000	120,720,021	138,979
Research and Policy	12,450,000	-	12,450,000	11,596,650	853,350
Economic Policy and National Planning	0	0	0	0	0
Economic Planning Coordination services	0	-	0	0	0
Legislative Oversight	0	0	0	0	0
Legislation and Representation	0	-	0	0	0
Inter-Governmental Revenue and Financial Matters	0	0	0	0	0
Research and Policy	0	-	0	0	0
General Administration, Planning and Support Services	0	0	0	0	0
Administration	0	-	0	0	0
Board Management Service	0	-	0	0	0
Audit Services	0	0	0	0	0
County Governments Audit	0	-	0	0	0
Sports	0	0	0	0	0
Sports Training and competitions	0	-	0	0	0
Social Development and Children Services	482,125,907	0	482,125,907	468,538,810	13,587,097
Gender and Youth Development	14,809,000	-	14,809,000	12,982,392	1,826,608
Social Assistance to Vulnerable Groups	20,878,966	-	20,878,966	19,191,147	1,687,819
Development and Promotion of culture	6,928,869	-	6,928,869	4,114,800	2,814,069
Development and Management of sports facilities	347,868,471	-	347,868,471	346,868,471	1,000,000
Sports Services	0	-	0	0	0
Voluntary Training Services	91,640,601	-	91,640,601	85,382,000	6,258,601

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Manpower Development, Employment and Productivity Management	0	0	0	0	0
Human Resource Planning & Development	0	-	0	0	0
General Administration, Planning and Support Services	0	0	0	0	0
Environmental Policy Management	0	-	0	0	0
Environment Management and Protection	418,920,627	0	418,920,627	384,413,580	34,507,047
Forests Conservation and Management	418,920,627	-	418,920,627	384,413,580	34,507,047
Natural Resources Conservation and Management	0	0	0	0	0
Wildlife Conservation and Security	0	-	0	0	0
Grand Total	11,998,125,532	0	11,998,125,532	10,758,418,105	1,239,707,426

This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic

7.8 SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

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.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 6,166,785.25 compared to KShs 2,606,022.55 in prior period as indicated on note 23 Accounts payable. Some of the retention monies had been paid off during the year while others were added resulting in the movement as indicated in the retentions register.

There were no other restrictions on cash during the year

7. Accounts Receivable

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

8. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

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 Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Contingent Assets

The Entity 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 Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 25th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were 2 number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

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

17. Related party transactions

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

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NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2019-20	2018-19
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,625,023,731	764,904,000
Total Exchequer Releases for quarter 2	1,517,719,316	1,281,693,297
Total Exchequer Releases for quarter 3	1,788,285,417	1,851,913,747
Total Exchequer Releases for quarter 4	3,373,871,047	3,114,402,718
Total	8,304,899,511	7,012,913,762

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:
 (The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2019-20	2018-19
	Kshs	Kshs
Total Equitable share for quarter 1	1,398,803,400	764,904,000
Total Equitable share for quarter 2	1,447,038,000	1,211,098,000
Total Equitable share for quarter 3	1,567,624,500	1,752,905,000
Total Equitable share for quarter 4	2,934,271,500	2,645,293,000
Total	7,347,737,400	6,374,200,000

1B: Level 5 Hospitals Allocation

Description	2019-20	2018-19
	Kshs	Kshs
Transfers for Level 5 Hospitals		
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019-20	2018-19
	Kshs	Kshs
Conditional allocation for development of village polytechnics	19,488,298	
Road Maintenance Levy Fund	228,195,188	167,827,135
H. Centre and Dispensaries user fees	20,595,297	20,595,297
Conditional grant -Leasing of Medical Equipment	-	
Loans & Grants-KDSP-Level 1	30,000,000	
Loans & Grants-KDSP-Level 2 Development	185,020,331	185,020,331
Kenya Urban Support Programme uig	50,000,000	
Kenya Urban Support Programme- udg	53,575,176	116,262,252
World bank loan THS	27,200,699	12,474,843
World bank Loan- National Agri & Rural Growth	255,036,253	50,000,000
DANIDA Grant -UHC	19,031,250	21,870,000
Agricultural Sector Development Support Program (ASDSP)	11,646,618	27,846,564
COVID 19 Conditional Grant	50,268,000	-
DANIDA Grant-Covid 19	7,105,000	-
World bank loan UHC		36,974,292
Total	957,162,111	638,713,762

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2019-20	2018-19
	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)		-
(Insert name of donor)	-	-
(Insert name of donor)	-	-
Grants Received from Multilateral Donors (International Organisations)		
(Insert name of donor)	-	-
(Insert name of donor)	-	-
Grants Received from other levels of government		
(Insert name of donor)	-	-
(Insert name of donor)	-	-
Total	-	-

Include a brief explanation on grants received, from whom and for what purpose)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-20	2018-19
	Kshs	Kshs
Transfers from other Government Entities	-	-
Transfers from Counties	-	-
Total	-	-

(Give a brief description of what the transfers relate to and from whom they were received)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2019-20	2018-19
	Kshs	Kshs
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
Total	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2019-20	2018-19
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6. PROCEEDS FROM SALE OF ASSETS

Description	2019-20	2018-19
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. REIMBURSEMENTS AND REFUNDS

Description	2019-20	2018-19
	Kshs	Kshs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations		-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

(Give a brief description on what the refunds relate to)

8. RETURNS OF EQUITY HOLDINGS

Description	2019-20	2018-19
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
Total		

(State briefly from which entities dividends or interest is derived from)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. COUNTY OWN GENERATED RECEIPTS

Description	2019-20	2018-19
	Kshs	Kshs
Interest received		
Profits and Dividends		
Rent	4,565,103	4,523,800
Plan approvals		
Property Income		
Sales of Market Establishments		
Receipts from Administrative Fees and Charges		
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods		
Fines, Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Business permits	19,329,328	48,309,260
Cess	91,035,686	95,285,060
Poll rates		
Plot rents/Land rates	25,356,347	18,526,920
Local levies		
Administrative services fees		
County's natural resources –Maasai mara Game Reserve	2,167,140,457	2,654,078,700
Sales of County assets		
Lease / rental of council's Infrastructure assets		
Insurance claims recovery		
Medium term loans (1-3 yr repayment)		
Long term loans (over 3 yr repayment)		
Transfers from reserve funds		
Donations		
Fund raising events		
Market/trade Centre fee		6,574,600
Vehicle parking fees	12,172,650	12,845,650
Housing		
Social premises use charges		
School fees		

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Other education-related receipts		
Public health services-refuse and cemetery fees		5,442,300
Public health facilities operations		18,887,130
Environment & conservancy Administration		
Slaughter houses administration	5,287,220	1,685,340
Water supply administration		
Sewerage administration	859,200	
Other health & sanitation receipts		200,915,645
Technical services fees		
External services fees		
Other miscellaneous receipts	24,304,972	6,269,188
Total	2,350,050,963	3,073,343,614

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. RETURNED CRF ISSUES

Description	2019-20	2018-19
	Kshs	Kshs
Recurrent account	346,157,676	-
Development account	-	-
Deposit account		
Total	346,157,676.00	-

(State what the refunds relate to and when they were appropriated for use)

11. COMPENSATION OF EMPLOYEES

Description	2019-20	2018-19
	Kshs	Kshs
Basic salaries of permanent employees	3,161,628,366	3,119,057,02
Basic wages of temporary employees	13,165,789	14,459,08
Personal allowances paid as part of salary		
Personal allowances paid as reimbursements		5,177,17

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Personal allowances provided in kind		
Pension and other social security contributions	198,099,527	235,500,000
Compulsory national social security schemes	2,867,078	3,365,900
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments	38,061,192	205,676,800
Other personnel payments	120,095,319	
Total	3,533,917,273	3,583,230,000

(Give brief explanation including the comparative number of employees)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. USE OF GOODS AND SERVICES

Description	2019-20	2018-19
	Kshs	Kshs
Utilities, supplies and services	139,138,195	93,584,715
Communication, supplies and services	61,927,625	32,224,481
Domestic travel and subsistence	69,683,085	141,428,645
Foreign travel and subsistence	23,147,058	33,603,962
Printing, advertising and information supplies & services	112,465,126	76,319,761
Rentals of produced assets	93,236,989	190,993,324
Training expenses	104,660,660	84,055,461
Hospitality supplies and services	84,178,181	73,381,569
Insurance costs	55,059,489	33,043,289
Specialised materials and services	765,044,542	586,753,209
Office and general supplies and services	255,672,092	286,349,618
Other operating expenses	643,454,194	514,227,194
Routine maintenance – vehicles and other transport equipment	28,887,150	62,688,000
Fuel Oil and Lubricants	93,017,010	63,477,070
Routine maintenance – other assets	83,668,009	59,869,505
Total	2,613,239,410	2,331,999,808

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13. SUBSIDIES

Description	2019-20	2018-19
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-20	2018-19
	Kshs	Kshs
Transfers to Central government entities		
Transfers to Counties schools		
MMCSF	65,000,000	110,800,000
HSD User fees foregone	20,595,297	20,595,297
DANIDA		21,870,000
World Bank Loans -THS	27,200,699	12,474,843
HSSF		20,199,945
Transfers to County Assembly-Rec	706,500,000	741,110,000
Transfers to County Assembly-Dev	15,000,000	45,000,000
World Bank Loan -NARIGP	255,036,253	50,000,000
DANIDA -UHC	19,031,250	45,372,000
ASDSP	14,646,618	18,646,618
POLYTECHNICS	19,488,298	8,995,576
KDSP Level 1	30,000,000	
KDSP Level 2	185,020,331	
KUSP UIG	50,000,000	
KUSP UDG	53,575,176	
RMLF	228,195,188	
COVID-19 Grant	50,268,000	
DANIDA Grant -COVID 19	7,105,000	
TOTAL	1,746,662,110	1,095,064,279

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The above transfers are conditional grants which are to be applied in accordance with specified donor conditions. They are not to be refunded or recovered.

15. OTHER GRANTS AND PAYMENTS

Description	2019-20	2018-19
	Kshs	Kshs
Scholarships and other educational benefits	132,500,000	191,500,000
County assembly car and mortgage		50,000,000
County assembly recurrent		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Total	132,500,000	241,500,000

The grants above are allocations for the county Bursary Fund for provision of bursaries to the needy students.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2019-20	2018-19
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

17. ACQUISITION OF ASSETS

Description	2019-20	2018-19
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings	533,533,592	676,222,393
Refurbishment of Buildings	3,886,761	185,794,063
Construction of Roads	1,212,089,723	1,748,096,506
Construction and Civil Works	136,251,840	74,679,147
Overhaul and Refurbishment of Construction and Civil Works		4,400,000
Purchase of Vehicles and Other Transport Equipment	28,448,275	14,224,137
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	6,778,787	
Purchase of ICT Equipment	7,752,066	2,167,163
Purchase of Specialised Plant, Equipment and Machinery	240,032,918	306,030,806
Rehabilitation and Renovation of Plant, Machinery and Equip.	71,050,038	
Purchase of Certified Seeds, Breeding Stock and Live Animals	9,650,368	
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works	400,982,759	
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	21,000,000	
Acquisition of Intangible Assets		
Total acquisition of Non-Financial assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		

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Domestic Public Financial Institutions		
Total acquisition of Financial assets		
Total acquisition of Assets	2,671,457,132	3,011,614,21

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2019-20	2018-19
	Kshs	Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

Description	2019-20	2018-19
	Kshs	Kshs
Repayments on Borrowings from Domestic		
Principal Repayments on Guaranteed Debt Taken over by Government		
Repayments on Borrowings from Other Domestic Creditors		
Repayment of Principal from Foreign Lending & On – Lending		
Total		

20. OTHER PAYMENTS

Description	2019-20	2018-19
	Kshs	Kshs
Budget Reserves	-	
Civil Contingency Reserves		-
Other payments	60,642,180.00	-
Total	60,642,180.00	-

The component of other payments relate to facilitation of the Public participation.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency		Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2019-20 Kshs	2018-19 Kshs
Narok County Revenue Fund-CBK 1000171693	Kes	CRF	60,163,464	259,465,588
Narok County Recurrent-CBK 1000171348	Kes	Recurrent	2,877	53,539,600
Narok County Development-CBK 1000171324	Kes	Development	85,162	104,340,755
RMLF CBK 1000282967	Kes	Special purpose	373,742,536	-
Narok county revenue Collection Account-Coop 010141338976600	Kes	Revenue	- 624	-
Narok county Standing Imprest account-KCB 1140090933	Kes	Operations	861,741	
Narok county revenue Collection Account-KCB 1140091263	Kes	Revenue	4,928,546	24,453,267
Narok county revenue Collection Account-KCB 1143225325	USD	Revenue*	521,257	13,686,658
Operations roads and transport KCB 1167422651	Kes	Operations	743	
Narok County Debt Collection A/c KCB 1180435494	Kes	Revenue-Debt col	10,033,730	2,207,217
Agriculture Livestock \$Fisheries KCB 1167422821	Kes	Operations	2,796	1,688
Narok county education sports and soscial service TNB 163533001	Kes	Operations	2,257,830	44,286
Narok County Tourism and Wildlife NCBA 1006804442	Kes	Operations	51,482	49,476
Lolgorian sub county hospital Collection A/c Coop 01141480193900	Kes	Operations	5,880,606	3,761,460
Lolgorian sub county hospital Coop	Kes	Operations	840	18,960

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01141480193901				
Narok County Referral hospital Collection KCB 1159595607	Kes	Revenue	28,845,862	7,684
Trans mara west subcounty hospital operations Coop 01141480194001	Kes	Operations	3,621,076	3,873,027
Ololulungas sub County Collection hospital KCB 1168449650	Kes	Revenue	158,683	665,475
Trade and Industrialization NCBA 1006804809	Kes	Operations	908	942
County public service board TNB 161684	Kes	Operations	3,425	19,020
Lands,Housing,p/planning and urban dev Family 029000073316	Kes	Operations	303	1,320,268
Environment, water and natural resourcesTNB 161689001	Kes	Operations	22,594	81
Maasai Mara operation KCB -1217433392	Kes	Operations	406,302	197,763
Narok North subcounty KCB 1167423011	Kes	Operations	497	7,774
Narok South subcountyTNB 161714001	Kes	Operations	116	
Narok East subcounty Family-29000073079	Kes	Operations	397	2,241
Narok West subcounty KCB 1167410882	Kes	Operations	3,790	6,924
Trans mara west subcounty KCB 1261116313	Kes	Operations	330	28,044
Trans mara East (Emurua Dikirr) subcounty KCB 1167699785	Kes	Operations	2,236	
Public service Management NCBA-1007008046	Kes	Operations	182	376,441
Narok Town management-KCB 1181249155	Kes	Operations	2,230	3,295
Others (list attached)	Kes			128,318,444
Total			491,601,927	596,396,386

*USD 4938.96*105.54

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21B. CASH IN HAND

	2019-20	2018-19
	Kshs	Kshs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total	-	-

Cash in hand should also be analysed as follows:

	2019-20	2018-19
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Total	-	-

[Provide cash count certificates for each]

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019-20	2018-19
	Kshs	Kshs
Government Imprests	9,548,214	2,054,600
Clearance accounts		
Total	9,548,214	2,054,600

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Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
	dd/mm/yy	Kshs	Kshs	Kshs
BRIGIT PELEINA SETEK	15-Jun-20	602,400	-	602,400
MUKWE OLE SOPIA	20-Jun-20	500,000	-	500,000
NORAH CHEPKEMOI	10-Jun-20	500,000	-	500,000
PHILEMON CHIRCHIR KOSGEI	11-Jun-20	500,000	-	500,000
QUEEN NAEKU KIMORGO	12-Jun-20	149,000	-	149,000
TRACY KASAYIAN KISIO	5-Jun-20	497,800	-	497,800
FRANCO BENARD KOSEN	8-Jun-20	320,000	-	320,000
PAUL CHERUIYOT RUTTO	10-Jun-20	366,800	-	366,800
SAITOTI NTIYANI	5-Jun-20	351,200	-	351,200
STANLEY SETEK KEDIENYE	11-Jun-20	711,000	-	711,000
TIMOTHY KOSHAL TUBULA	11-Jun-20	146,000	-	146,000
VIRGINIA NAITAREU SALAON	4-Jun-20	197,500	-	197,500
JOHN LESHAN SAKAJA	3-Jun-20	350,000	-	350,000
MOSES PARKIRE KUYIONI	4-Jun-20	52,500	-	52,500
NICHOLUS KANTAI KORIATA	18-Jun-20	407,000	-	407,000
RUTOH, Mr. KIPKORIR HENRY	17-Jun-20	300,000	-	300,000
RUTH LANOI KIMITI	20 Jun-20	236,000	-	236,000
JOHN OPUDO MISEDA	21-Jun-20	996,000	-	996,000
PETER LESHAN KIJAPE	23-Jun-20	681,000	-	681,000
TRACY KASAYIAN KISIO	18-Jun-20	999,468	-	999,468
GEOFFREY SANG	17-Jun-20	434,546	-	434,546
MARION MULISHO MVERA	9-Jun-20	250,000	-	250,000
Total		9,548,214	-	9,548,214

23. ACCOUNTS PAYABLE

Description	2019-20	2018-19
	Kshs	Kshs
Deposits	-	-
Retention Monies	6,166,785	2,606,022
TOTAL	6,166,785	2,606,022

24. FUND BALANCE BROUGHT FORWARD

Description	2019-20	2018-19
	Kshs	
Bank accounts	491,601,927	596,396,386
Cash in hand		-
Accounts Receivables	9,548,214	2,054,600
Accounts Payables	-	-
Total	501,150,141	598,450,986

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

Description of the Error	Balance b/f FY 2018/19 as per Financial statements	Adjustments	Adjusted Balance B/f FY 2018-19
		Kshs	Kshs
Bank account Balances	596,396,386	- 346,157,675	250,238,711
Cash in hand			-
Accounts Receivables		-	
Accounts Payables		-	-
Total		- 346,157,675	250,238,711

26. CHANGES IN RECEIVABLES

Description of the error	2019-20	2018-19
	Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)	2,054,600	12,992,364
Imprest issued during the year (B)	223,721,688	213,000,000
Imprest surrendered during the Year (C)	216,228,074	223,937,764
Net changes in account receivables D=A+B-C	9,548,214	2,054,600

27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019-20	2018-19
	Kshs	Kshs
Deposits and retentions as at 1st July 2019 (A)	-	
Deposits and retentions held during the year (B)		-

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Deposits and retentions paid during the year (C)	-	
Net changes in account receivables D=A+B-C	-	-
Total	-	-

7.9 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/19	Additions for the period	Paid during the year	Balance c/f FY 2019/20
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	360,110,000	443,726,729	590,723,920	213,112,809
Construction of civil works	510,000,858	203,087,136	539,031,401	174,056,593
Supply of goods	325,125,161	206,738,230	449,125,161	82,738,230
Supply of services		524,011,772	137,840,000.00	386,171,772
Total	1,195,236,019	1,377,563,866	1,716,720,482	856,079,304

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Paid during the year	Balance c/f FY 2019/20
	Kshs	Kshs
Senior Management		
Middle management		
Unionisable Employees		
Others		
Total		

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Paid during the year	Balance c/f FY 2019/20
	Kshs	Kshs
Amounts due to National Government entities		
Amounts due to County Government entities		
Amounts due to Third parties		
Total		

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

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4. External Assistance

Description	2019-20	2018-19
	Kshs	Kshs
External Assistance received as loans		
External Assistance received as grants		
Total		

a) External assistance relating loans and grants

Description	2019-20	2018-19
	Kshs	Kshs
External Assistance received as loans		
External Assistance received as grants		
Total		

b) Undrawn external assistance

Description	2019-20	2018-19
	Kshs	Kshs
Undrawn external assistance-loans		
Undrawn external assistance-grants		
Total		

c) Classes of providers of external assistance

Description	2019-20	2018-19
	Kshs	Kshs
Multilateral donors		
Bilateral Donors		
International assistance organisation		
NGOs		
National Assistance Organisation		
Total		

d) Non-monetary external assistance

Description	2019-20	2018-19
	Kshs	Kshs
Goods		
Services		
Total		

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PAYMENTS MADE BY THIRD PARTIES	2019-20	2018-19
	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other payments		
Total	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to supplier on behalf of the county governments 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.

Classification by Source

Description	2019-20	2018-19
	Kshs	Kshs
National Government		
Multilateral donors		
Bilateral Donors		
International assistance organisation		
NGOs		
National Assistance Organisation		
Total	-	-

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	2019-20	2018-19
	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		

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Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other payments		
Total	-	-

6. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

Description	2019-20	2018-19
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
Transfers to related parties		
Transfer to the County Assembly	721,500,000	786,110,000
Transfers to other County Government Entities	197,500,000	302,300,000
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	919,000,000	1,088,410,000

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Transfers from related parties		
Transfers from the Exchequer	7,347,737,400	6,374,200,000
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	957,162,111	638,713,762
Total Transfers from related parties	8,304,899,511	7,012,913,762

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
Maasai Mara Community Support Fund	2014	Narok North	Fund administrator
Narok Water and Sewerage Company	2013	Narok North	Managing Director
Narok County Bursary Fund	2014	Narok North	Chief Executive Officer
Public Service Board	2014	Narok North	Board Secretary

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

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

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Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
Narok County Revenue Fund-CBK 1000171693	60,163,464	1	60,163,464	259,465,588
Narok county revenue Collection Account-KCB 1140091263	5,057,090	1	5,057,090	24,453,268
Narok county revenue Collection Account-KCB USD-1143225325	4,939	106	521,258	13,686,658
Narok County Health Collection A/c-1159595607	28,845,863	1	28,845,863	16,550,496
Lolgorian sub county hospital Coop 01141480193900-collection acc	5,880,607	1	5,880,607	3,761,460
Trans mara west subcounty hospital Kilgoris- Coop-Collections acc 01141480194000	3,732,610	1	3,732,610	28,045
Narok County Debt Collection A/c-kcb-1180435494	490,696	1	490,696	2,207,217
Total			104,691,587	320,152,732

CBK rate for the USD was Ksh was 105.54 on 30th June 2020

9. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Inadequate support of some payments	documents attached	Accounting services		
7.0	Routine Maintenance of Vehicles and other Transport Equipment Some payments were lacking support documents like defect reports and post-maintenance inspection reports	Documents provided	Accounting officer – Transport and Mechanical unit	Resolved	
8.0	Refurbishment of Buildings Support Documents Insufficient	Contracts, inspection certificates, completion certificates attached	Accounting Officer- Housing	Resolved	
9.0	Maasai Mara Community Support Fund - Payments of Medical Bills No evidence of wildlife aggression	Medical reports obtained	Administrator MMCSF	Resolved	
10.0	Accounts Receivables - Outstanding Imprest Full details not completed in the imprest register	Register Completed	Director-accounting services	Resolved	
11.0	Fixed Assets Verification and formal handing over of fixed assets from	Process is underway	County secretary Chairperson-IGRTC	Not resolved	One year

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	defunct local authorities not done				
12.0	Unaccounted for Rent Income Deducted by check off system but not promptly remitted to CRF and non-collection from other houses	Delayed reconciliations Some houses were under repair thus not occupied	Accounting officer-Finance Chief Officer-Housing		
13.0	Pending Bills Insufficient support	Audit by OAG to determine eligibility undertaken	Chief officer-Finance	Resolved	
1.0	Variance between figures in the Financial Statement and those in IFMIS	Some commitments which were not paid had not been cancelled	Chief officer - Finance	Resolved	
2.0	Unaccounted for Receipt Books	Receipt books with low collection matrix thus slow surrender. All receipt books recalled for administrative review, Revenue surrendered	Director, HR, Director, Audit Director, Revenue	Resolved	
1.0	Overemployment of staff	Some staff without requisite capacity were inherited from defunct local authorities and National Government.	Secretary, CPSB Accounting Officer, Public service and Decentralization of Devolved functions	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Need for Qualified staff necessitated the Hiring			
2.0	Procurement of Goods - Laundry Equipment Use of Quotaions for a large amount	Method adopted was not request for quotations but Restricted Tender	Director, Procurement	Resolved	
3.0	Stalled Project - Construction of Facilities in Schools	Delayed Completion, Later a follow up was made and all projects completed	Accounting officer- Education	Resolved	
4.0	Lack of an Audit Committee	Not Constituted as at the time of audit	Audit committee now constituted	Resolved	

CEC, County Treasury



Julius M. T. Ole Sasai
 Date: 26th August 2020

NAROK COUNTY GOVERNMENT
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	1,398,803,400			226,220,331	1,625,023,731
Exchequer Releases for quarter 2	1,447,038,000	9,515,625		61,165,691	1,517,719,316
Exchequer Releases for quarter 3	1,567,624,500			220,660,917	1,788,285,417
Exchequer Releases for quarter 4	2,934,271,500	9,515,625		430,083,922	3,373,871,047
Total	7,347,737,400	19,031,250		938,130,861	8,304,899,511

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	A	B	c	d=a-c		
Construction of buildings						
Brima Contractors ltd	83,013,641		79,565,643	3,447,998		
Brima Contractors ltd	10,887,878		5,000,000	5,887,878		
Elite earth Movers Ltd	160,383,602		62,548,277	97,835,325		
New Ranger & Catering Services	2,979,770		-	2,979,770		
New Ranger & Catering Services	2,998,600		-	2,998,600		
Maasen ltd	6,600,000		-	6,600,000		
Cuma Refrigeration East Africa LtdPhase 2	95,817,258		83,500,000	12,317,258		
Oreteti holding ltd	42,624,000		-	42,624,000		
Sillgat investment ltd	38,421,980		-	38,421,980		
Sub-Total	443,726,729		230,613,920	213,112,810		
Construction of civil works						
Cross land	625,145		-	625,145		
Portland builders	1,500,000		-	1,500,000		

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Curve agencies ltd	7,245,000		2,898,000	4,347,000		
Jakonet investment co.ltd	11,471,878		7,480,260	3,991,618		
Tiskopak kenya ltd	5,905,583		3,562,360	2,343,223		
Avir enterprises ltd	8,552,836		5,149,066	3,403,770		
G,M hosana ltd	6,850,400		3,916,763	2,933,637		
G,M hosana ltd	6,850,400		-	6,850,400		
Rammy building	4,450,000		-	4,450,000		
Sematech enterprises	6,496,000		-	6,496,000		
St James holding ltd	19,850,000		-	19,850,000		
Framald contractors	1,400,000		-	1,400,000		
Parco Trading Company	1,200,000		-	1,200,000		
Empirelink	4,921,010		-	4,921,010		
Sakwall investment Ltd	1,960,000		-	1,960,000		
Sakwall investment Ltd	6,221,506		-	6,221,506		
Vivsky kenya ltd	6,755,000		-	6,755,000		
Slewey technology ltd	3,880,000		-	3,880,000		
Stanlang ltd	7,939,000		-	7,939,000		
Simpet Construction Ltd	10,000,000		5,000,000	5,000,000		
oreteti holding ltd			-			

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	11,324,817			11,324,817		
Abmo ink ltd	1,615,950		-	1,615,950		
Avir enterprises ltd	3,191,202		-	3,191,202		
Rukiba enterprises	2,925,954		1,024,094	1,901,860		
Stanford Const.co.ltd	9,612,509		-	9,612,509		
Kesvic Co.ltd	8,496,306		-	8,496,306		
Tund const & Investment co.ltd	11,261,974		-	11,261,974		
Asiaffric Inter Ltd	6,616,417		-	6,616,417		
Weslen enterprises ltd	4,607,971		-	4,607,971		
Arcad Ltd	13,421,961		-	13,421,961		
Buildhigh enterprises ltd	5,938,317		-	5,938,317		
Sub-Total	203,087,136	-	29,030,543	174,056,592		
Supply of goods						
Kiadiya	661,000		-	661,000		
KLB	17,019,520		-	17,019,520		
Maralek contractors ltd	3,494,300		-	3,494,300		
Great impact	129,000		-	129,000		
Boost general investment	2,375,400		-	2,375,400		
Neram	3,420,000		-	3,420,000		

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Wideline enterprises	2,195,500		-	2,195,500		
Naneyio	3,000,000		-	3,000,000		
Achelis materials	154,000,000		124,000,000	30,000,000		
Mweshi investemnt	2,440,000		-	2,440,000		
Core solution	1,661,499		-	1,661,499		
Longrange stationers ltd	675,000		-	675,000		
Belva ltd	437,550		-	437,550		
Inceptive solution	966,950		-	966,950		
Loshon integral co.	1,983,000		-	1,983,000		
Joy link	480,000		-	480,000		
Giltruck	385,000		-	385,000		
Davila enterprises	950,000		-	950,000		
Longrange stationers ltd	3,709,750		-	3,709,750		
Threedrops ltd	665,560		-	665,560		
Sanica ltd	3,648,000		-	3,648,000		
Zeeki technology	1,495,536		-	1,495,536		
SOUTHERN RIFT ELECTRO ENG. CO	258,050	41,537.00	-	258,050		
OLMOND ELECTRO SYSTEM	11,600	41,887.00	-	11,600		
JOHN CHAKAVA			-			

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	14,000	41,977.00		14,000		
AMOS ALOMBA AUTO GARAGE	21,850	42,011.00	-	21,850		
CICILIA MARTINE	43,500	41,904.00	-	43,500		
DAVID OCHARA	46,850	41,900.00	-	46,850		
OMBASA N. INVESTMENT	54,195	41,908.00	-	54,195		
JOHN KANAKE WERU	82,200	41,905.00	-	82,200		
MEPHATO ENTERPRISES	85,000	42,104.00	-	85,000		
MS LEAH ACHIENG MFUON	328,420	42,131.00	-	328,420		
Sub-Total	206,738,230	-	124,000,000	82,738,230		
Supply of services						
AAR Insurance	195,694,216		115,000,000	80,694,216		
Proflight	19,037,716		10,040,000	8,997,716		
Monniks	11,000,000		2,000,000	9,000,000		
Amasha One	38,280,000		-	38,280,000		
Great impact	2,038,000		-	2,038,000		
Lempish	26,010,250		-	26,010,250		
Soromwa	26,465,973		-	26,465,973		
Nadupo silan	12,729,200		-	12,729,200		
New Ranger & Catering Services	498,000		-	498,000		

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New Ranger & Catering Services	2,981,200		-	2,981,200		
Fidelity insurance	20,058,451		2,200,000	17,858,451		
MFI Document Solutions	1,665,910		-	1,665,910		
Northhood agencies	20,000,000		-	20,000,000		
Somkem logistigics	33,000,000		-	33,000,000		
Humphry & associate	11,989,700		5,000,000	6,989,700		
CEC East Africa ltd	23,900,000		-	23,900,000		
Amacco insurance	18,000,000		-	18,000,000		
Oakar services	1,426,628		-	1,426,628		
Saika & company advocate	1,060,000		200,000	860,000		
Ufanisi	13,279,850		-	13,279,850		
Great impact	2,038,000		-	2,038,000		
Jodan investment	1,910,000		-	1,910,000		
Investment kenya ltd	4,600,003		-	4,600,003		
Enoosidan ltd	350,000		-	350,000		
Lapimar Agencies Ltd	6,480,000		-	6,480,000		
LexingtoneHotel	21,600,000		3,400,000	18,200,000		
Rangers restaurant	1,800,000		-	1,800,000		
Chambai hotel			-			

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	1,343,320			1,343,320		
The Star Publications Ltd	4,775,355		-	4,775,355		
Sub-Total	524,011,772		137,840,000	386,171,772		
Grand Total	1,377,563,866		521,484,463	856,079,404		

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NAROK COUNTY GOVERNMENT
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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Land	30,015,879,200	21,000,000			30,036,879,200
Buildings and structures	2,847,539,347	673,672,194			3,521,211,541
Transport equipment	439,706,626	28,448,276			468,154,902
Office equipment, furniture and fittings	126,168,228	6,778,788			132,947,016
ICT Equipment	78,536,551	7,752,067			86,288,618
Machinery and Equipment	531,808,714	311,082,957			842,891,671
Heritage and cultural assets					-
Biological assets	2,800,000	9,650,368			12,450,368
Intangible assets		-			-
Infrastructure assets- Roads, Rails	6,542,736,753	1,613,072,482			8,155,809,235
Work in progress					-
Total	40,585,175,419	2,671,457,132			43,256,632,551

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ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	78,000,000	265,000,000	193,000,000	170,500,000.00	706,500,000	706,500,000	0	N/A
2	Maasai Mara community Support fund		20,000,000	25,000,000	20,000,000.00	65,000,000	65,000,000	0	N/A
3	Narok County Bursary Fund	60,000,000	4,500,000	68,000,000		132,500,000	132,500,000	0	N/A
	Total	138,000,000	289,500,000	286,000,000	190,500,000.00	904,000,000	904,000,000	0	N/A

Director of Finance
 County Executive



Director of Finance
 County Assembly/fund/project



NAROK COUNTY GOVERNMENT
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ANNEX 6 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs
1	Pending Bills (unlisted)	Suppliers and Contractors	Kes	500,000,000
2	Pending Bills (Disputed)	LEIDA INVESTMENTS	Kes	4,050,000
3	Pending Bills (Disputed)	AGUS	Kes	6,077,001
4	Pending Bills (Disputed)	ENTAWUO CONTRACTORS	Kes	1,575,553
5	Pending Bills (Disputed)	INTEPES ENTERPRISES LTD	Kes	2,480,601
6	Pending Bills (Disputed)	JANTRONICS SERVICES LTD	Kes	1,047,000
7	Pending Bills (Disputed)	JAYKAY CONSTRUCTION LTD	Kes	3,354,337
8	Pending Bills (Disputed)	MS BOSIQUE CONSTRUCTION COMPANY LTD	Kes	807,216
9	Pending Bills (Disputed)	MS FONY CONSTRUCTION COMPANY	Kes	2,654,063
10	Pending Bills (Disputed)	NAISAN SUPPLIERS&CO.LTD	Kes	12,817,914
11	Pending Bills (Disputed)	NANCHANG FOREIGN ENGINEERING CO.	Kes	90,771,417
12	Pending Bills (Disputed)	NASHIPAE MARA LTD	Kes	6,030,787
13	Pending Bills (Disputed)	OSILIGI TRANSPORTERS LTD	Kes	1,499,999
14	Pending Bills (Disputed)	OSILIGI TRANSPORTERS LTD	Kes	1,500,000
15	Pending Bills (Disputed)	SAKEM CONSTRUCTION LTD	Kes	11,689,436
16	Pending Bills (Disputed)	STEEL STRUCTURE	Kes	9,414,283
17	Pending Bills (Disputed)	TOCAM INTERNATIONAL COMPANY LTD	Kes	8,008,818
18	Pending Bills (Disputed)	VINTAGE YOUTH VENTURES LTD	Kes	2,364,000
19	Pending Bills (Disputed)	YONGO	Kes	2,340,685

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		CONSTRUCTION CO.LTD		
20	Pending Bills (Disputed)	YONGO CONSTRUCTION CO.LTD	Kes	3,707,822
21	Pending Bills (Disputed)	YONGO CONSTRUCTION CO.LTD	Kes	5,783,573
22	Pending Bills (Disputed)	YONGO CONSTRUCTION CO.LTD	Kes	4,863,861
23	Pending Bills (Disputed)	CITIKING REALATORS LTD	Kes	14,260,021
24	Pending Bills (Disputed)	DENRWA ENTERPRISES	Kes	10,959,999
25	Pending Bills (Disputed)	JEMORORAN CONSTRUCTION	Kes	3,991,029
	Total			712,049,416

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ANNEX7 – BANK RECONCILIATION/FO 30 REPORT