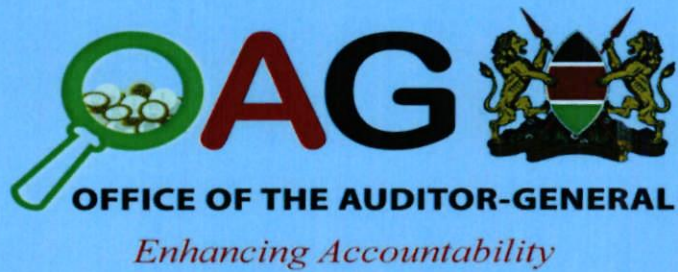


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REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
ELGEYO/MARAKWET**

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

PAPERS LAID	
DATE	16/02/2022
TABLED BY	LEADER OF MAJORITY
COMMITTEE	
CLERK AT THE TABLE	M-ADJIBODU



ELGEYO MARAKWET COUNTY GOVERNMENT

**COUNTY EXECUTIVE
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)

ELGEYO MARAKWET COUNTY EXECUTIVE
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For the year ended June 30, 2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision

A destination of choice for tourism, sports and investments

Mission

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

Core Values







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

b) Key Management





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

Ref	Name	Designation	Details of qualifications	Experience
1.	H.E. Eng. Alex Tolgos 	Governor	BSC. Civil Engineering	7 years in Public administration service as Governor with over 15 years entrepreneurial ventures
2.	H.E. Wisley Rotich 	Deputy Governor	Bachelor's Degree (Economics)	3years' in the banking industry and 4 years public service and administration both as a director of Cooperatives and 3 years Deputy governor.
3.	Ann Kibosia	CECM – Agriculture and Irrigation	Qualification: Master of Arts in Governance and Ethics, BED(Arts)	10 years of experience as educationist (Teaching). 10 years in management in governmental Sector and

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				years in public service as a County Executive Committee Member in Tourism and agriculture departments respectively.
4.	Kevin Biwott	CECM -ROADS, PUBLIC WORKS AND TRANSPORT	Qualification: MBA- Strategic Management, CPA (K)	8 years' experience as an Accountant and Finance specialist in public service and 3 years' experience as a County executive committee member.
				
5.	Leah Pamela Rono	CECM -PUBLIC SERVICE MANAGEMENT AND COUNTY ADMINISTRATION	Qualification: Master of Science Human Resource management	5 years of experience as an educationist (Teaching). 4 years in public service and administration and 3 years as a county executive committee member for public service and administration
				
6.	Isaac Kamar	CECM - FINANCE AND ECONOMIC PLANNING	Qualification: MBA - Strategic management	17 cumulative years in administration, Planning, Human Resource Management, Marketing and Financial management
				
7.	Shadrack Yatich	CECM - TOURISM, CULTURE, WILDLIFE, TRADE AND INDUSTRY	Qualification: MED- Planning and Administration	9 years of experience as an educationist (Teaching). 7 years in public service as a County Executive Committee member in various departments.
				
8.	Abraham Barsosio	CECM - WATER, LANDS, ENVIRONMENT AND CLIMATE CHANGE	MSC. Natural Resource Management	Over 8years in University research, teaching and 3 Year in public service as a County executive committee member for environment, lands, Water and natural resources
				

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9.	Dr. Joseph Kiyeng 	CECM - LIVESTOCK PRODUCTION, FISHERIES AND CO-OPERATIVE DEVELOPMENT	Bachelor of Veterinary Medicine	Over 19 years in public service as a Veterinary Doc and director cumulatively. 5 years as a County Executive Committee member for Livestock, Fisheries and cooperatives.
10.	Anita Kimwatan 	CECM - YOUTH AFFAIRS, SPORTS, ICT AND SOCIAL SERVICES	Bachelor of Education	Over 18 years' experience as an educationist (Teaching) various secondary schools. years in public service as a County Chief officer in various departments (4 year and 3 years as a County Executive Committee mem for Youth, sports, culture and gender services.
11.	Edwin Kisang 	CECM- EDUCATION AND TECHNICAL TRAINING	Bachelor of Education	Over 22 years' experience as an educationist (Teaching) various secondary schools and 3 years as a County Executive Committee Mem for education and Vocation training
12.	Kiprono Chepkok 	CECM- HEALTH AND SANITATION	Bachelor's degree	Over 12 years in public service (Kenya National Hospital) laboratory department and 3 years in public service as a county Executive Committee mem for health services.

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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.	Chief officer -Finance	Changkwony M Nixon
2.	Chief officer - Economic planning	Timothy Kiptum
3.	Chief officer-Health and Sanitation	Mary Kipchumba
4.	Chief officer-Office of governor	Mark Chesergon
5.	Chief officer-Agriculture and Irrigation	Edwin Seronei
6.	Chief officer-Livestock, Cooperatives & Fisheries	Benson Kibore
7.	Chief officer -Sports, Gender, Youth affairs, ICT and Social Services	Josphat Maiyo
8.	Chief officer Tourism, Culture, Wildlife, Trade and Industry	Lornah Kipsang
9.	Water, Lands, Environment, and climate change management	Josphat Tanui
10.	Chief officer -Roads ,Public Works, Transport and Energy	Geoffrey Kipkemboi
11.	Chief officer- Education and Technical Services	Nicholas Bett
12.	Chief officer -Public Service Management and Administration	Loretta Kotut
13.	Health Administration and Project Management	Sharon Sirma
14.	Ag. Secretary -CPSB	Dorcas Biwott
15.	Director of Accounting Services	JohnKeen Murkeu Jairo
16.	Director of Budget & Economic planning	John Maritim
17.	Director of Supply Chain	Robert Chelagat
18.	Director of Revenue	Judith Adero
19.	Head of Expenditure	Philip Kiptoo
20.	Head of Financial reporting	David Chebii

d) Fiduciary Oversight Arrangements

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

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e) County Government Headquarters

P.O. Box 220-30700
Elgeyo Marakwet County Building, Iten

f) County Government Contacts

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

g) County Government Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box 456-30700
Iten
3. Equity Bank
P.O.Box 75104-00200
Nairobi
4. Trans National Bank
P.O.Box 34353-00200
Nairobi

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 County Attorney
P.O. Box 220-30700
Iten, Kenya

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2. FORWARD BY THE CEC

The financial statements for County Government of Elgeyo Marakwet for the year ended 30th June, 2020 have been prepared to comply with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

The County Government of Elgeyo Marakwet operates on a Revenue Ceiling of Sh.5,773,519,234 in the FY 2019/2020 final supplementary budget. This comprises of:

	Original Budget	Final Supp Budget
Recurrent Expenditure	3,187,795,008	3,363,637,267
Development Expenditure	2,552,799,386	2,409,881,967
Total	5,740,594,394	5,773,519,234

The Revenue performance against the Approved budget of FY 2019/2020 is tabulated below

Revenue Sources	Approved Estimates (Net)	Actual (KSH)	Percent of total (%)
CRA Share	3,861,300,000	3,529,228,200	91%
Local Revenue	152,000,000	130,461,075	86%
Other Revenue (Tampere University)	32,571,245	10,684,152	31%
Balance b/d Roll over funds	568,313,952		0%
World Bank			
Dev. Of Youth Polytechnics	40,741,543	30,228,298	74%
DANIDA -Universal Health Care	11,250,000	11,250,000	100%
World Bank -Maternal Health	6,751,373	-	0%
Lease of Medical Equipment	131,914,894	-	0%
Kenya Climate Smart Agriculture Project	219,784,900	104,150,751	47%
Agricultural Sector Dev. Support (ASDSP) -SIDA	36,041,661	16,277,269	45%
KDSP	68,552,919	30,000,000	44%
KDSP Roll over funds b/f	169,253,595	169,253,594	100%
KUSP	184,342,447	73,029,946	40%
EU Water Support	45,000,000	-	0%

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World Bank -Transforming Health Systems	57,353,972	33,891,972	59%
Support to Abolishment of User Fees in Health Centres & Dispensaries	13,099,803	8,788,919	67%
RMLF -Roll over Bal b/f	65,641,367	-	0%
RMLF	109,605,563	109,605,563	100%
Total	5,773,518,234	4,256,849,739	74%

During the year, total revenue realized amounted to Kshs.4,256,849,739 against an approved budget of Kshs 5,773,518,234. This represent 74% achievement. The actual local revenues amounted to Ksh. 141,145,227 include Sh.10,684,152 contributed by the public towards fees payable to students who had secured admission at Tampere University (Finland). Sh.26,170,246 was provided in the supplementary budget for FY 2019/2020 towards the same.

The County Government passed 2 supplementary budgets during the year. The second supplementary budget was necessitated by the need to allocate funds towards COVID-19 pandemic. The County Government allocated sh.110,140,489 in both Recurrent and Development expenditure to put in place measures to combat the spread of pandemic in the County. The expenditure of Sh.87,072,934 is tabulated below;

Economic item	Budget	Vote	Expenditure	Balance	Budget
Casual wages	1,000,000	2110201	-	1,000,000	Recurrent
Airtime Allowances	100,000	2210201	100,000	-	Recurrent
Accommodation - Domestic Travel	1,500,000	2210302		1,500,000	Recurrent
Daily Subsistence Allowance	7,500,000	2211303	7,032,096	467,904	Recurrent
Medical drugs	10,000,000	2211001	9,999,938	62	Recurrent
Dressing and other non-pharmaceuticals medical items	41,848,000	2211002	40,612,900	1,235,100	Recurrent
Laboratory materials, supplies and small equipment	500,000	2211008	-	500,000	Recurrent
Food and rations	1,538,000	2211015	1,538,000	-	Recurrent
Purchase of patients uniforms, clothing's and cloth masks	3,850,000	2211019	3,500,000	350,000	Recurrent
Refined fuels and lubricants for transport	1,497,489	2211201	1,497,000	489	Recurrent
Purchase of computers and other it equipment	600,000	3111002	533,000	67,000	Recurrent
Purchase of medical and Dental equipment	40,207,000	3111101	22,260,000	17,947,000	Development
	110,140,489		87,072,934	23,067,555	

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The County Government also received Sh.57,212,000 on 4th June,2020 as a conditional grant from National Government for COVID-19 emergency response.The amount remained unspent as at 30th June 2020 because the grant had not been budgeted for in FY 2019/20 and does not form part of sh.5,773,519,234 approved budget revenue ceiling.

It was impossible to prepare a Supplementary Budget to factor the grant since it was disbursed to the County on 4th June, 2020 which was less than one month before the closure of the financial year 2019/20.Therefore,the amount was not been recognized in the books of accounts for financial year 2019/2020 but the same was budgeted and recognized in financial year 2020/21

The total expenditure amounted to Kshs.4,355,990,059 against an approved budget of Kshs 5,773,519,234.This represent 75% of total expenditure against the total budget. The absorption rate for recurrent expenditures and Development Expenditure stood at 96% and 46% respectively.

During the year, the County Government did not receive the last tranche of CRA Equitable share allocation amounting to Sh. 332,071,800.

The pending accounts payable (Retention Monies) amounting to Sh. 83,845,852 has been recognized under Note 23 of the financial statements

The pending bills during the year amounted to Sh. 85,142,544 (*Annex 2 to the financial statements*) as tabulated below;

	Pending bills
Recurrent	8,041,031
Development	77,101,513
Total Ksh.	85,142,544

The Disbursement of DANIDA, Transforming Health System (THS) Funds and User Fees abolished received during the year and the opening balance for Maternal funds was disbursed as follows;

Revenue Sources	Actual Transfers from National Governor/Donors (KSH)	Actual Expenditure (KSH)	Vote charged
DANIDA -Universal Health Care	11,250,000	11,250,000	2640499
Support to Abolishment of User Fees in Health Centres & Dispensaries	8,788,919	8,794,916	2640499

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World Bank -Transforming Health Systems	33,891,972	32,413,193	2640499
World Bank -Maternal Funds-Roll over funds Balance b/f	6,751,373	3,815,586	2640499
Total	60,682,264	56,273,695	

Challenges faced in the Budget Implementation

The challenges faced in the implementation of FY 2019/2020 budget include;

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

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the period ended 30th June, 2020 reflect the true and fair view.



Isaac Kamar
CEC –Finance and Economic planning
County Government of Elgeyo Marakwet

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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

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

1.0 Strategic Development Objectives

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

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

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

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

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Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Education and Technical Training	To enhance capacity of the youth to access employment opportunities.	Improved access to quality and relevant competency-based TVET. Improved completion rate in post primary education.	Gross Enrolment Rate (GER) in TVET.	In FY 2018/19, male and female enrolments were 1,003 and 746 respectively while in FY 2019/20, the numbers were 1,346 and 929. This brings totals to 1,749 and 2,275 for the 2 years, showing an increase of 30% in GER.
	Enhanced access to quality and relevant Pre-primary Education	Improved enrolment in pre-primary education	Gross Enrolment Rate (GER) in ECD centres	In FY 2018/19, male and female enrolments were 15,727 and 14,486 respectively while in FY 2019/20, the numbers were 16,154 and 15,270. This totals 30,213 and 15,270 for the 2 years, showing an increase of 30% in GER.
Sports, Youth Affairs, ICT and Social Services	To Develop Sports at all levels	Enhanced talent development	Number of Talent centres supported	1 talent centre was supported. 11% of targeted sports events were done. Covid-19 outbreak affected the activities.
	To Empower Youth, Women and PWDS	Increased Youth, Women and PWDS Involvement in productive Socio-economic Ventures	Number of groups supported with Income Generating Activities, IGAs	119 groups were supported
	To enhance Livelihoods of the Vulnerable; Elderly and Children	Improved wellbeing of the elderly, Vulnerable and children	Number of Elderly & Vulnerable Under Universal Cover	2096 elderly persons were covered.
	To champion for efficient and effective service delivery	Enhanced efficiency and effectiveness of county services	Number of ICT centres equipped	2 centres were equipped, which is an achievement of the targets for the year under review.
Finance and Economic Planning.	To strengthen planning, budgeting, policy formulation and fiscal discipline for	Enhanced fiscal discipline and coordination of economic development.	% Variance in planned and approved budgets	In the FY 2019/20 there was no variance between the planned and approved budget.

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	accelerated growth.		% projects funded in the budget.	There was 100% budgeting for all the projects planned in the FY 2019/20 budget.
			% Rate of fiscal responsibility (absorption).	59% absorption rate reported.
			%Proportion of revenue collected vis-a-vis targets.	There was a difference of 8.36% reported between the collected (131,965,115) and estimated revenue value. (144,000,000)
Agriculture & Irrigation	To improve crop production, post-harvest management and household income	Increased productivity for prioritized crop value chains	% change in average potato production per hectare	Average production per hectare of potatoes increased by 0.6% from 13.6 to 13.7 tons.
			% change in avocado production per hectare	Average production per hectare of potatoes increased by 10.2% from 15.7 to 17.3 tons.
			% change in tea production per hectare	Average production per hectare of potatoes increased by 5.9% from 12.4 to 13.1 tons.
			% change in coffee production per hectare	Average production per hectare of potatoes increased by 9% from 3.0 to 3.3 tons.
			% change in mango production per hectare	Average production per hectare of potatoes decreased by 1.7% from 22.0 to 21.6 tons.
		Increased household earnings from prioritized crop value chains	% change in producer earnings per hectare of potatoes	Average earnings per hectare decreased by 0.8% from Kshs 277,566 to Kshs 275,401.
			% change in producer earnings per hectare of avocados	Average earnings per hectare increased by 3.2% from Kshs 363,657 to Kshs 375,473.
			% change in producer earnings per hectare of tea	Average earnings per hectare increased by 8.9% from Kshs 811,637 to Kshs 883,995.
			% change in producer earnings per hectare of coffee	Average earnings per hectare increased by 3.5% from Kshs 81,335 to Kshs 84,149.
			% change in producer earnings per hectare of mangoes	Average earnings per hectare decreased by 7.9% from Kshs 448,062 to Kshs 412,863.

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	To minimize degradation of agricultural farms and rehabilitate degraded areas	Reduced vulnerability of agricultural farms to climate change risks and disasters	% increase in farms under sustainable land management practices	Farms under sustainable land management increased by 2% from 126,588 to 128,998 hectares.
	To enhance quality and diversity of agricultural produce through irrigation	Increased area under irrigation	% increase in area under irrigated agriculture	Area under irrigated agriculture increased by 7% from 5,413 to 5,813 hectares.
Tourism, Culture, Wildlife, Trade and Industry	To enhance tourism development	Increased tourist arrivals to the county	Number of tourist arrivals	65 international tourists and 1,238 local tourists visited Rimoi National Reserve. Hiking in other tourism sites ie kureswo hotspots and Torok falls was also realized. The COVID 19 pandemic greatly affected the flow of visitors to the county.
			Direct tourism earnings	Revenue earnings from parks fees Was Ksh 10,232,056
	To improve business environment for trade investment in order to promote MSMEs	Enhanced business development linkages with stakeholders	Percentage of active loans being serviced	Repayment on existing loans is 30 percent for FY 19/20. COVID 19 effects led to drop in repayment
Public Works, Roads & Transport	To Design, develop, maintain and rehabilitate county road infrastructure, enhance Road safety and mobility for economic development	Improved Accessibility	Proportion of all-weather roads to the total road network	The proportion of all-weather roads marginally increased by 14.3 KM and now stands at 68 % of the total road network. During the period under review the county government managed to maintain a total of 456 KM of murrum roads completed by end of FY 2019/20

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		Expanded road network	Total road network	The total county road network increased from 2,060.64 to 2,209.64 implying a 7.2 percentage increase. This can be attributed to the concerted efforts of allocating adequate money towards opening of new feeder roads countywide. During the period under review, the county government opened 134 KM of new feeder roads.
	To connect all households with electricity and light all urban areas	To light all urban areas	Towns connected with electricity	During the period under review, the county government installed KPLC street lights in 2 additional urban centres.
Office of the Governor	To improve open governance for prudent utilization of public resources	Enhanced Accountability	% increase of citizens with access to county government information	In 2019/20 FY the website downloads have increased by 9% on average mainly as a result of timely uploading of documents and reports on the county website. There was also great sensitization, awareness and involvement of the members of the public through public participation. There have been increased calls and SMS over the county telephone no.
			% value of audit queries reduced	The value of audit queries as a percentage of total expenditure reduced by 23 %, from 38.8% in FY 2016/17 to 15.8% in FY 2017/18 This is mainly attributed to the implementation of all IFMIS modules and staff training on open governance
			Incidence of conflicts reported and resolved	80 % of all reported cases were resolved. These include retendering of Supply of equipment for Kobil Small Home (PWD), holding several peace meetings to resolve cattle rustling and insecurity.

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Health Services	To improve health status of the individual, family and Community by rendering facility-based county health services to the population	Improved equitable coverage and utilization of health services	Episodes with over 7 days stock-outs for any of the 15 tracer medicines	There have been no reported stock outs
			Average waiting time for outpatient consultation	The waiting time has improved from 10 minutes to 7 minutes
			% of health facilities meeting minimum standards of quality of care	Percentage of health facilities meeting minimum standards of quality of care improved to 70% from 32% following upgrading facility infrastructure and equipment
			OPD utilization rate	OPD utilization rate has improved to 1.9
			% average of facility skilled delivery	Skilled delivery has dropped to 56% from 65% due to industrial action
			% of fully immunized child coverage	Fully immunized children has dropped to 61% from 69% due to industrial action
	To reduce incidences of preventable diseases and ill health	Improved healthy lifestyles and environment	Contraceptive prevalence rate (modern Family Planning)	Use of Modern FP has dropped to 45% due to strong cultural and religious practices mainly use of Traditional FP
			Number of functional community health units	Functional units have increased to 45 from 32
			% of Households with functional latrines	Households with functional latrines increased from 75% to 92%
			% of Households with hand washing facilities	Households with hand washing facilities increased from 15% to 85% mainly due to COVID19 interventions
			% of children under-5 years who are underweight	Children under-5 years who are underweight has reduced from 11% to 10%. Minimal change is attributed to irregular weather patterns

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			% of children under-5 years who are stunted	Children under-5 years who are stunted reduced from 30% to 26.4% owing to intervention measures.
			% of population screened for non-communicable diseases	Population screened for non-communicable diseases has increased from 5% to 15%
			HIV prevalence	HIV prevalence has increased from 1.8 to 2.5 mainly due to urbanization following devolution of services to counties
Water, Environment, Lands, Natural Resources, and Climate Change Management	To enhance sustainable access to potable water in a clean environment	Increased access to water and sanitation services	Proportion of households with access to clean and safe water segregated by headship and area/location	34.3
			Proportion of urban households connected to sewerage services	0.8
	To enhance sustainable management and conservation of the environment	Conserved wetlands and water catchment areas. Mainstreamed climate change actions	Proportion of land under forest cover.	37.6
	To have a sustainable solid waste management system	Clean environment	Towns with adequate Solid waste management systems	0
	To achieve efficient and environmentally sound land uses and development in both urban and rural areas		Well-coordinated land use	No. of well-planned urban centers
Proportion of land owners with title deeds				52
Livestock Production, Veterinary Services,	To promote Livestock production and productivity	Increased livestock productivity	% productivity per livestock unit	30%

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Fisheries and Cooperative Development	To Promote fisheries production and productivity	Increased fish productivity	% productivity per fish pond	30% as per 2020
	To enhance growth and development of co-operatives	Enhanced Growth and Development of Co-operatives for income generation	Average income earned by farmers in Kshs.	<ul style="list-style-type: none"> - Dairy co-op 30/= per kg - Wool co-op 200/= per kg - Coffee co-op 300/= per kg - Ground nuts co-op 100/= per kg
			% increase of farmers enrolled in cooperative societies	<ul style="list-style-type: none"> - Marketing co-op 2% - Urban saccos 1% - Rural saccos 3% - Women saccos 5% - Youth saccos 6% - Matatu saccos 1%
	To promote Livestock health and productivity	Reduced livestock disease prevalence	% reduction in livestock disease prevalence	ECF-20% FMD-(-20%) LSD-(-20%) PPR—(-50%) CCPP-(-20%) S/G Pox-(10%) BQ/Anthrax-30% Rabies-(-20%)

Source: CIDP

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

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

1. Sustainability strategy and profile

The county government sustainability efforts are geared towards ensuring enough capacity to ensure continuous service delivery as mandated by the constitution. This can be achieved through ensuring the right balance of recurrent vs development expenditure, allocating enough resources for maintenance, improving own source revenue and involvement of community in project management. With regards to the balance of recurrent vs development the county government has consistently ensured that at least 30% of the county revenue is allocated to development. The county government however has experienced immense pressure from the rising wage bill occasioned by the implementation of SRC circulars on salary harmonization and CBA agreements for health workers. The wage bill pressure has occasioned more than 35% of county revenue to be channeled to personnel emoluments contrary to PFM regulations. To address this, the county government has put in place measures including freezing of new recruitments, replacement of only core competency positions and freezing of promotions.

To improve own source revenues, the county government enhanced the use of automated payment systems to minimize contact with cash to help seal financial leakages. Revenue personnel have been further placed under a performance-based system to enhance their efficiency and accountability. Also, to improve revenue base the county government has continued to seek partnerships with development partners and mobilize resources from other development actors. To compete effectively for performance based conditional grants including KDSP and KUSP, the county government has improved on key result areas that are assessed for disbursement including community participation, human resource management and financial management.

The involvement of the citizenry in the entire project cycle from the planning stage right through to commissioning has ensured that the desired benefits in terms of the objectives and strategies are achieved. The county government has operationalized the project management policy to institutionalize the participation of communities in the management of projects thus ensuring projects achieve the intended objectives

2. Environmental performance

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

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charcoal burning has led to soil erosion, landslides, and mudslides. Torrential rains accompanied by floods can destroy roads, bridges, railways and other transportation and communication infrastructure. Extreme weather events such as rain storms destroy public buildings and cause storm water. Hydropower potential has dramatically reduced during the past 20 years due to destruction of water catchment areas.

Enforcement of existing legal directives geared towards protection of the natural environment for the benefit of present and future generations have been undertaken. Further, the county government has established systems of environmental impact assessment, environmental audit and monitoring of the environment; eliminate processes and activities that are likely to endanger the environment including charcoal burning, farming on fragile zones and forest encroachment. Alongside the legal framework, all environmentally sensitive areas have been protected through annual tree planting program on wetlands, forest ecosystems and escarpment. The county government has planted 1,100,000 assorted exotic tree seedlings on farmlands and institutions and additional 6,000 bamboo seedlings in wetlands, springs and water catchment areas.

Financial constraints remain a challenge in implementation of planned priorities to increase biodiversity conservation.

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

3. Employee Welfare

The county Public service board has customized the Public Service Commission Human Resource Policy and Manual, 2016 in the human resource hiring process and ensures adherence to gender parity. It is in the process of finalizing the County HR policies and manual. Stakeholder engagement in the human resource processes is also adhered to. i.e. need assessment, budget availability for recruitment, departmental requisition via County Human Resource Advisory, Advertisement, Recruitment, appointment and Feedback.

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Despite the resource constraints, skills development and management of career has been the pursuit of the county government in collaboration with the Kenya School of Government, state departments and other partners who have played a critical role. This has led to optimal utilization of staff as realized through correct staff placement, redesignations, transfers and promotions. The state officers, chief officers and Directors sign Performance contracting and all the officers below director level sign performance appraisal forms.

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

4. Marketplace Practices

a) Responsible competition practice.

The county partnered with the EACC, GIZ and Office of the Ombudsman to train county staff on integrity assurance offices to champion ethical practices within the county public service. There has also been the operationalization of the county service delivery committee co-chaired by the Governor and county commissioner to champion for effective service delivery to stakeholders.

b) Responsible Supply chain and supplier relations

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

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

c) Responsible marketing and advertising

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

d) Product stewardship

This is achieved through the following efforts by:

- Regularly reviewing legislation pertaining to weights and measures and assessing adequacy of the machinery-machines like weighing machines are regularly used in trading and sometimes consumers get misled about the authenticity of the weighing scales. That's why we regularly review machines through our weights and measures officers
- Developing, strengthening and maintaining strong consumer protection policy-by taking into account the guidelines set out. Each organization should set its own priorities for protection of consumers.
- Organizing training programmes for educators, mass media professionals and consumers advisres, to enable them to participate in carrying out consumer information and education programmes. –this will help them to make decision that affect them in the market
- Availing facilities to test and clarify the safety, quality and performance of essential consumer goods and services-this is why we have organizations like KEBS that protect the consumers from exploitation.
- Sensitization of citizens through public participation on consumer rights and interests based on premises such as Cooperative societies and milk ATMS,

5. Community Engagements

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

Social Protection aims at improving wellbeing of the elderly, vulnerable and children. In ensuring protection of the elderly, every year the county allocates funds for medical cover to the elderly who are not covered by the national medical cover scheme. This way, all elders are covered. For children, the county allocates funds to establish a children assembly. This assembly ensures that children's needs are heard and that they are given an opportunity in decision making during the budget making process.

Social Empowerment includes enterprise support by establishing Income Generating Activities, IGAs to groups of the marginalized, i.e., women, youth and PWDs. This helps the groups establish businesses and earn income. Youth Skill Development activities are done by the Department too. This includes provision of bursaries to youth in Vocational Training Centers. This helps the youth gain knowledge that can help them secure employment

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opportunities. Another activity is behavior change initiatives for women engaging in illicit brewing by enrolling the women in rehabilitation program established by the county, geared towards ensuring that they have alternative sources of income.

Other sports development strategies include;

- Hosting talent scouting, promotion and development events has been organized in a number of wards a good example is the one done in Kaptarakwa ward which are normally done in Mokwo girls secondary school and Kitany boys secondary school respectively.
- The department has developed a sports policy which has been approved by the cabinet and is now operational.
- Operationalization of Kamariny sports complex is underway, construction works are going on and soon be operational.

Strategies in the County health sector;

- ✓ Prudent use of available resources to ensure that services are running without interruption
- ✓ Focus on community health strategy by training CHVs to ensure there is a team up to the village level
- ✓ Community engagement through involvement of facility management committee
- ✓ Continuous training and sensitization of staff to ensure a human rights based approach while handling patients
- ✓ Training of more specialists
- ✓ Partner engagement for support in improving indicators
- ✓ Decentralization of services with targeted improvement of facilities such as opening of emergency maternities in dispensaries and opening up of labs in health centers
- ✓ Procurement of equipment and ambulances to improve service delivery and for timely referral

Labour Relations

The county involves representatives of staff in decision making by; including of staff representatives in relevant staff welfare committees, encouraging staff to use the available complaints management mechanisms and encouraging consultations with aggrieved staff category groups whenever necessary. Also working environment is an area of continuous process of which the county recognizes that each staff deserves a safe and healthy working space and staff relationships

Water and Sanitation initiatives

The water sub-sector has been allocated an average of twenty percent of the County development budget annually to rehabilitate, construct, and expand water and sewerage

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infrastructure to increase coverage in both rural and urban areas of the county, while training and equipping project management committees to have capacity to sustainably operate and maintain projects handed over to them. Water and Sanitation Companies exist at main urban areas to cope with the complexities of provision of these services in the urban set up and due to high capital investments required, water and sanitation coverage still remains relatively low in the county. In order to streamline this sector, a water and sanitation bill has been drafted and is at the public participation stage before it is presented at the Elgeyo Marakwet County Assembly for debate.

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance 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 statements

The County Government's financial statements were approved and signed by the CEC member for finance on **26th February, 2021**.



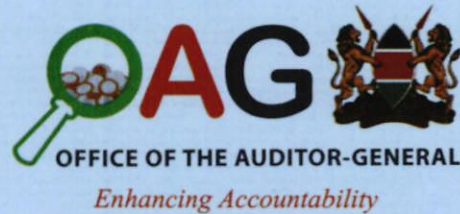
County Executive Committee Member – Finance

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**6. REPORT OF THE AUDITOR GENERAL ON THE ELGEYO MARAKWET
COUNTY EXECUTIVE**

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ELGEYO/ MARAKWET 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 Elgeyo/Marakwet County set out on pages 1 to 49, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0. Variances Between Financial Statement and Ledger Balances

Several balances reflected in the financial statements differ with identical account balances reflected in the Integrated Financial Management Information System (IFMIS) ledger as at 30 June, 2020. The differences affect bank and cash balances, accounts receivables and accounts payables, among others, as indicated in the attached Appendix I.

Further, the statement of assets and liabilities as at 30 June, 2020 reflects a cash and cash equivalents balance totalling Kshs.590,667,031 which includes bank balances totalling Kshs.590,667,031, as further disclosed in Note 21A to the financial statements.

However, bank balances reflected in IFMIS bank reconciliation statements as at 30 June, 2020 differ with those disclosed in Note 21A, as summarized in the attached Appendix II.

In addition, bank reconciliation statements as at 30 June, 2020 for three IFMIS accounts operated at the Central Bank of Kenya were not provided for audit review. Therefore, the accuracy and completeness of the cash and cash equivalents balance totalling Kshs.590,667,031 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

In view of the unexplained differences between financial statement and ledger balances, the accuracy and completeness of the financial statements could not be confirmed.

2.0. Unconfirmed Balances

The financial statements reflect several unconfirmed balances as explained:

2.1. Transfers from Other Government Entities

The statement of receipts and payments reflects cash transfers received from other government entities totalling Kshs.118,394,482, as further disclosed in Note 3 to the financial statements. In addition, records provided for audit indicated that in the year under review, the National Government provided the County Executive with a conditional grant amounting to Kshs.57,212,000 for Covid-19 Emergency Response. However, the grant is not among those included in the aggregate balance totalling Kshs.118,394,482 reflected in the statement of receipts and payments. As a result, the balance is not fairly stated.

2.2. Compensation of Employees

2.21. Misclassified Expenditure

The statement of receipts and payments reflects compensation of employees' payments totalling Kshs.2,123,891,276, as further disclosed in Note 11 to the financial statements. The balance includes Kshs.6,400,000 reported as having been spent on basic wages for temporary employees. However, records provided for audit indicated the sum was actually spent on reimbursements of medical expenses incurred through the National Hospital Insurance Fund. As a result, the compensation of employees' balance totalling Kshs.2,123,891,226 is not fairly stated.

2.22. Staff Emoluments Paid Outside the Payroll System

A review of payroll records revealed that each of the County Executive's Departments, maintained two sets of payrolls, one in the IPPD system and the other in manual form. The records further indicated that seventy-four (74) staff members were not in the IPPD payroll. Instead, their emoluments totalling Kshs.142,485,314 were processed manually in spreadsheets prone to error and other forms of misstatement.

Management has not provided a plausible explanation for use of manual payrolls in place of the prescribed IPPD system. As a result, the accuracy and completeness of the payments for compensation of employees' totalling Kshs.2,123,891,276 incurred in the year under review could not be confirmed.

2.3. Fixed Assets

2.31. Incomplete Fixed Assets Register

The summary of fixed assets register at Annex 5 to the financial statements reflects a historical cost balance totalling Kshs.3,889,716,675 as at 30 June, 2020 after additions totalling Kshs.862,647,069 were made in the year under review.

However, review of records on the assets indicated that the County Executive did not maintain a register of land and buildings with disclosures on location of each parcel of land, the terms on which it was held or owned, its size and date of acquisition, among other details.

2.32. Grounded Road Construction Equipment

The summary of fixed assets register at Annex 5 to the financial statements includes machinery and equipment with a historical cost of Kshs.412,226,963. Records provided for audit indicated that nine (9) road construction machines whose values were, however, not disclosed, were grounded with mechanical problems, or were not in use as at 30 June, 2020. In addition, two tipper-lorries and one road roller had as at 30 June, 2020 been grounded for over three (3) years.

Management did not disclose the actions it had taken to repair the grounded vehicles and machinery and put them to use; or why it had not boarded them for sale if they were beyond repair.

In the circumstances, the values attributed to the two grounded assets in the machinery and vehicles balance totalling Kshs.412,226,963 as at 30 June, 2020 may not have been correct.

In view of these issues, the aggregate fixed assets balance totalling Kshs.3,889,716,675 as at 30 June, 2020 may not be fairly stated.

2.4. Pending Bills

Annex 2 to the financial statements reflects pending accounts payables totalling Kshs.85,142,544 as at 30 June, 2020. However, the respective pending bills register was not provided for audit review and as a result, the accuracy and completeness of the balance could not be confirmed. Further, Management did not provide a satisfactory explanation for failure to settle the bills.

In addition, examination of expenditure records indicated that during 2013-2014 financial year, the Ministry of Health paid health workers salaries totalling to Kshs.324,977,919 on

behalf of the County Executive. The amount was to be paid back to the Ministry in the same financial year. However, as at 30 June, 2020, the repayments made by the County Executive amounted to Kshs.295,200,242 and as a result, the debt balance amounted to Kshs.29,777,678. The balance is, however, not included in the pending bills balance totalling Kshs.85,142,544 reflected in the financial statements.

Management explained that the debt was omitted from the financial statements because The National Treasury did not respond to written requests to confirm the amount owed by the County to the Ministry of Health.

In view of the omission, the pending bills balance totalling Kshs.85,142,544 as at 30 June, 2020 may not be fairly stated.

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

Key Audit Matters

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

Other Matter

1.0. Budgetary Control and Performance

1.1. Budget Utilization

The approved budget for the County Executive of Elgeyo Marakwet for the year under review amounted to Kshs.5,773,518,234 which comprised of development expenditure totalling Kshs.2,409,881,967 and recurrent expenditure totalling Kshs.3,363,636,267. However, actual expenditure amounted to Kshs.4,355,990,109, resulting in under-expenditure of Kshs.1,417,528,125 or 25% of the budget as analyzed in Appendix III.

The unutilized 25% share of the budget implied that some activities and projects in the annual work plan were not implemented. As a result, the desired level of service delivery to the residents of Elgeyo/Marakwet County may not have been achieved.

1.2. Late Exchequer Releases

Records provided for audit indicated that there was delay in receipt of the equitable share of revenue by the County Executive in the year under review. Exchequer releases totalling Kshs.679,588,800 were received from the National Treasury in late June, 2020,

and in August after the end of the financial year under review , as indicated in the following table:

	Date Funds Received in the Bank Account	Reference No	Transaction Details	Amount Received Kshs
1.	24 June, 2020	FT20176W0PLM	Equitable Share	347,517,000
2.	05 August, 2020	FT20218L9854	Equitable Share	332,071,800
Total				679,588,800

Further, the County Executive received funds totalling Kshs.218,324,778 from the National Government and several donors late in the financial year through the National Treasury as shown in Appendix IV to this report.

As a result of the delayed disbursements, implementation of programmes and activities planned for the year was delayed which in turn constrained delivery of services to the residents of Elgeyo Marakwet County.

2.0. Unresolved Prior Year Matters

Note 11 of other disclosures indicates that audit issues raised in the report for the previous year had not been resolved as at 30 June, 2020. No explanation has been provided by Management for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0. County Own-Generated Receipts

1.1. Under-Collection of Revenue

The statement of receipts and payments for the year ended 30 June, 2020 indicates that the County Executive collected Kshs.141,145,227 from local revenue sources whereas the approved budget for the year had targeted collections totalling Kshs.184,570,246 resulting in a revenue shortfall of Kshs.43,425,019 or 24% of the budget.

Management explained the shortfall as having resulted from the impact of Covid-19 that saw most businesses in the County operate below capacity.

1.2. Irregular Accounting for Liquor Licenses Fees

Disclosed in Note 9 to the financial statements under County owned-generated receipts are fees totalling Kshs.1,561,280 received from the issue of liquor licenses. However, the records provided for audit indicated that the County Executive did not transfer the collections to the Alcoholic Drink Control Fund contrary to Section 6(5) of the Elgeyo Marakwet Alcoholic Drinks Control Act, 2014. The Act prescribes that the receipts, earnings or accruals of the Fund and its balances at the close of each financial year shall not be paid into the County Revenue Fund, but shall be retained for the purposes of the Alcoholic Drink Control Fund.

No plausible explanation was provided by Management for the irregularity.

2.0. Unspent Domestic and Foreign Grants

Examination of revenue records indicated that the County Executive received programme and emergency funds totalling Kshs.226,465,594 which, however, it did not spend, as explained below:

2.1. Kenya Development Support Program (KDSP) Funds

Grants totalling Kshs.169,253,594 were, through the Kenya Devolution Support Programme (KDSP), funded by the World Bank in the year under review. However, the Programme agreement was not provided for audit review and as a result, the terms and conditions for use of the grants by the County Executive could not be confirmed.

Further, available records indicated that the funds had not been spent as at 30 June, 2020 and as a result, the residents of Elgeyo/Marakwet did not benefit from the funds. Management explained the failure to spend the funds as having arisen from their late inclusion in the budget and strict spending requirements set by the donor.

2.2. Covid-19 Pandemic Emergency Response

A sum of Kshs.167,352,489 was budgeted for use in the Covid-19 pandemic emergency response in the year under review. Out this amount, Kshs.110,140,489 was allocated by the Elgeyo/Marakwet County Executive and Kshs.57,212,000 granted by the National Government.

However, only Kshs.87,072,935 of the total allocation was spent in the year under review and therefore Kshs.80,279,554 or 48% of the budget remained unspent as at 30 June, 2020. The unspent balance included the conditional grants totalling Kshs.57,212,000.

Failure to spend allocations and grants totalling Kshs.80,279,554 may have constrained delivery of Covid-19 mitigation measures to the residents of Elgeyo/Marakwet County.

3.0. Excessive Budgetary Allocation to the County Assembly

Budgetary records indicated that the County Executive allocated Kshs.537,766,160 to the County Assembly out of its approved budget totalling Kshs.5,773,518,232 for the year under review. However, the allocation was in excess of the legal threshold set in Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015. The provision limits allocations to County Assemblies to the lower of seven per cent of the total revenues of the County Government or twice the personnel emoluments of the respective County Assembly. For Elgeyo Marakwet, the latter criterion was applicable and the prescribed allocation to the County Assembly in the year under review amounted to Kshs.297,979,4821. Therefore, the actual allocation amounting to Kshs.537,766,160 exceeded the threshold by Kshs.239,786,678.

Management explained that the allocation was made as recommended by the Salaries and Remuneration Commission.

Excessive allocation of funds to the County Assembly may have constrained the capacity of the County Executive to fund services and development projects in the year under review.

4.0. Compensation of Employees

4.1. Retired Officers Retained in Payroll

Examination of the payroll indicated that that sixty-one (61) officers who had attained the mandatory retirement age of 60 years were still in office as at 30 June, 2020 and were paid emoluments totalling Kshs.39,223,320 in the year under review. No records were provided for audit for proof that the Officers were entitled to prolonged stay in service as provided for in Public Service staffing regulations.

Therefore, retention of the officers in employment may have contravened Section D.21 of Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires all officers to retire from the Service on attaining the mandatory retirement age of 60 years, or 65 years for persons with disabilities.

4.2. Excessive Personnel Emoluments Expenditure

Expenditure and budget records indicated that in the year under review, the County Executive allocated Kshs.2,137,847,174 of its budget totalling Kshs.5,773,518,233 to payment of wages and salaries. The sum was equivalent to 41% of its revenue for the year totalling Kshs.5,205,204,281, excluding funds returned to the County Revenue Fund. The allocation surpassed the 35% threshold set for personnel emoluments in Regulation 25(1b) of the Public Finance Management (County Governments) Regulations, 2015.

In addition to being irregular, the overuse of funds on salaries and wages denied funding to service delivery and developmental activities that would benefit the majority of Elgeyo/Marakwet County residents.

5.0. Irregular Grants to Unregistered Vocational Training Centre

Management provided grants totalling Kshs.30,228,000 to Youth Polytechnics and Technical Vocational Training Centres in the year under review, as disclosed in Note 13 to the financial statements. The grants included payments totalling Kshs.6,662,000 transferred on diverse dates to Kapchorwa Vocational Training Centre through Chepkorio Vocational Training Centre.

However, Kapchorwa Vocational Training Centre is not registered as a Public Vocational Training Institution by the relevant Government Agency and therefore did not qualify to receive the grants.

Consequently, the grants totalling Kshs.6,662,000 transferred to Kapchorwa Vocational Training Centre during the year under review were irregular.

6.0. Irregularities and Insufficient Disclosures on Cooperation Activities Between the County Executive and a Foreign University

Records on other grants indicated that Kshs.11,503,162 was transferred to Elgeyo/Marakwet Education Fund in respect of University fees for students from Elgeyo/Marakwet County studying at Tampere University of Applied Science Limited in Finland.

The records indicated that parents to the students had in February, 2020 signed a contract with Management to pay tuition fees for twenty-five (25) students enrolled at the University.

The County Executive had six months earlier in September, 2019 signed a co-operation agreement with the University to enroll students from the County in a Bachelor of Science in Nursing degree programme. The agreement provided that, the County Executive would recruit students to the programme, accredit the degree programme with the Nursing Council of Kenya, and find suitable practical training placements for the students.

However, examination of records on the programme revealed the following anomalies:

- i) Contrary to Section 6 of the Elgeyo/Marakwet County Education Act, 2017, the parents to the students enrolled on the programme paid tuition fees through the County Education Fund Account. The Act provides that the Fund will finance the County's students to attend educational institutions recognized by the County Government, or provide education loans to such students enrolled in middle level colleges, vocational training colleges and Universities or any other institutions recognized by the County Government.
- ii) The policy guiding the partnership between the County Executive and the University was not provided for audit review and therefore the nature and the terms and conditions of the partnership were not clear.

There was no evidence that the County Executive obtained accreditation for the degree programme from the Nursing Council of Kenya. Management explained that

no responses were obtained to letters it addressed to the Nursing Council of Kenya and the Commission of Higher Education on the matter.

- iii) Expenditure records indicated that the payments made in respect to the programme were for scholarships granted to students enrolled at the University, notwithstanding that their parents had been made to pay college fees.

In view of the irregularities and insufficient disclosures on the partnership, the propriety, validity and value for money on the funds totalling Kshs.11,503,162 collected from parents and transferred to Tampere University of Applied Science Limited in respect of student fees could not be confirmed.

7.0. Unsatisfactory Implementation of Projects

7.1. Failure to Obtain Environmental Impact Assessment Certifications

Examination of records on various water supply projects indicated that fourteen (14) projects valued at Kshs.23,049,350 did not have environmental impact assessment certifications. Therefore, the projects did not conform to Environmental Impact Assessment and Audit Regulations, 2003 which require prior evaluation of the possible effects on the environment of any planned public or other project. The Regulations further require any proponent of a project to conduct an environmental Impact Assessment (EIA) and prepare a report and submit it to National Environment Management Authority (NEMA).

Further, ownership documents for the parcels of land on which the projects were executed were not provided for audit review and as a result, their ownership by the County Executive could not be confirmed.

7.2. Delays in Implementation of Projects

Records provided for audit review indicated that budgeted funds totalling Kshs.1,968,644,829 were allocated to eight (8) Departments to finance one thousand two hundred and fifty two (1,252) projects during the year under review. However, the respective project status reports indicated that the projects were behind their completion schedules. Spending on nine hundred and eleven (911) of the projects totalled Kshs.841,860,423 or 43% of budgeted expenditure as at 30 June, 2020, as detailed below:

Department	Number of Budgeted Projects	Budget Kshs. (Kshs)	Actual Expenditure (Kshs)	Number of Projects Implemented	% Level of Implementation
Agriculture	180	516,342,662	123,200,288	127	24
Education	249	307,780,744	177,192,436	184	57
Health	220	438,631,441	156,387,891	158	57
Lands	177	430,935,051	220,439,001	147	36
Tourism	29	19,146,107	14,368,339	23	51
Sports	166	123,524,907	79,324,729	122	75

Public Service	60	35,074,749	23,663,770	46	67
Livestock	171	97,209,168	47,283,969	104	49
Total	1252	1,968,644,829	841,860,423	911	43

The delays denied the residents of Elgeyo/Marakwet County the services and other economic benefits due from the projects. In addition, the costs of implementing the Projects could rise due to inflationary or other factors.

Audit inspection of a sample of thirty-nine (39) projects budgeted to cost Kshs.115,885,147 in aggregate, with payments totalling Kshs.102,442,731 made as at 30 June, 2020, confirmed the completion of twenty-seven (27) projects whereas twelve (12) projects were incomplete. Payments totalling Kshs.37,100,830 had been made on the remainder twelve(12) which were either ongoing or abandoned, as outlined in Appendix V to this report.

In addition to denying public services to the residents, the incomplete, abandoned or poorly done projects could result in ineffective use public funds.

8. Lack of Training Policies and Manuals

Similarly, payments records indicated that the County Executive spent Kshs.33,508,658 on staff training activities, as indicated in Note 12 to the financial statements. However, examination of human resource records indicated that there was no Training Committee and no training needs assessment reports were prepared in the year. This was contrary to Section (I)(2) of the County Human Resources Manual, 2013 which requires training in the County Public Service to be based on training needs assessments approved by Management.

In addition, departmental training activities were not identified. The omission, contravened Section 2 of the County Human Resource Manual, 2013 which requires County Departments to prepare training projections based on training needs assessment to guide the Training Committee in nominating officers for training.

As a result of these omissions, it was not clear how the various courses and workshops that cost Kshs.33,508,658 in the year under review, and the participants, were identified and approved. Consequently, the risk of ineffective use of public funds in training activities was high.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Financial Policies

Audit review of the County Executive's financial systems indicated that contrary to Regulation 9(1) and Regulation 4 of the Public Finance Management (County Governments) Regulations, 2015, Management had not developed financial manuals, policies and procedures to guide operational processes and provide controls on management of revenue and expenditure as well as assets, as applicable.

The Regulations require each County Treasury to publish financial manuals and forms that may be used by County Government entities.

In the absence of financial policies and guidelines, the risk of improper use of public funds in the County Executive was high.

2. Lack of Funding for Internal Audit

Audit review of the operations of the Directorate of Internal Audit indicated that the Directorate did not have a budget to fund its operations. In addition, five (5) of the staff were audit trainees awaiting appointment in substantive capacity.

Further, although twenty-nine (29) staff positions were provided for in the Directorate's staff establishment, only eight (8) were filled as at 30 June, 2020, resulting in a shortfall of 21 staff. Therefore the operations of the Directorate are hampered by lack of funding and shortage of staff, among other constraints.

3. Lack of Risk Management Strategies

Review of the internal control system of the County Executive indicated that Management had not established strategies to manage operational and other risks. In addition, there was no Standing Committee to provide strategic guidance to the County Executive on public finance management matters.

Further, during the year under review, there were no internal audit reviews conducted and no Audit Committee to provide oversight on the integrity of the County Executive's financial information, its system of governance, risk and internal control, as well as legal and ethical conduct of Management and other employees.

In view of these deficiencies, risk management and governance in the County Executive is not properly established.

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 overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of the County Executive 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.

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 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 on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 ability of the County Executive to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 December, 2021

Appendix I

Unexplained Variances Between Financial Statement and IFMIS Ledger Balances

Note	Account Name	IFMIS Reports	Financial Statements	Variance
		Kshs.	Kshs.	Kshs.
21	Bank Balances			
	Special Accounts	14,935,008,171	590,667,031	14,344,341,140
21	Cash Balances			
	Cash balances	3,241,307,374	0	3,241,307,374
22	Accounts Receivables			
	Other Debtors & Pre-payments	16,288,645	0	16,288,645
	Government Imprests	130,381,874	17,936,606	112,445,268
23	Accounts Payable			
	Deposits	0	83,845,852	(83,845,852)
	Other Liabilities	121,993,192	0	121,993,192
	Withholding Taxes	25,521,885	0	25,521,885
	System Required Liabilities Accounts	892,990,113	0	892,990,113

Appendix II

Difference Between Financial Statements and IFMIS Cash and Cash Equivalents Balances

	Name of Bank, Account No. and Currency	Bank Balances as Per Note 21A Kshs.	IFMIS Bank Reconciliation Statement Balances Kshs.	Variance Kshs.
1.	CBK, Development Account	5,777,652	207,102,850	(201,325,198)
2.	CBK, Recurrent Account	13,822	23,492,688	(23,478,866)
3.	CBK, County Revenue Fund	67,488,789	457,496,938	(390,008,149)
4.	KCB Standing Imprest Account	6,953	0	6,953
5.	KCB County Revenue Collection Account	58,506	0	58,506
6.	TNB County Revenue Collection Account	1,740	0	1,740
7.	Pay Bill Account Mpesa	31,740	0	31,740
8.	CBK Road	89,192,340	55,507,105	33,685,235
9.	CBK Development of Youth Polytechnic-Account	272,543	(15,102,755)	15,375,298
10.	Pay Bill Account - Cash on transit	918,806	0	918,806
12.	CBK Maternal Health	4,537,272	(51,151,347)	55,688,619
13.	CBK Retention Money Deposit	83,845,852	436,867,675	(353,021,823)
14.	CBK, KCSAP Account	58,998,381	0	58,998,381
15.	CBK, ASDSP Account	19,872,269	0	19,872,269
16.	CBK, EMC Urban (KUSP) Account	71,762,498	7,532,553	64,229,945
17.	ASDSP II KCB Account	6,699,551	0	6,699,551
18.	CBK, EMC Urban (KUSP) UIG Account	9,496,280	(5,623,000)	15,119,280
19.	KCB, KCSAP Account	942,791	0	942,791
20.	CBK, EMC KDSP Account	170,749,246	0	170,749,246

Appendix III

Budgetary Control and Performance

Expenditure Item		Final Budget Kshs.	Actual on Comparable Basis Kshs.	Budget Utilization Difference Kshs.	% of Under-utilization
1.	Compensation of Employees	2,137,847,174	2,123,891,276	13,955,898	1%
2.	Use of Goods and Services	844,404,986	525,491,146	318,913,840	38%
3.	Subsidies	30,228,298	30,228,000	298	0%
4.	Transfers to Other Government Units	1,292,821,340	748,511,158	544,310,182	42%
5.	Other Grants and Transfers	58,879,962	38,143,162	20,736,800	35%
6.	Social Security Benefits	29,495,844	27,078,298	2,417,546	8%
7.	Acquisition of Assets	1,376,840,630	862,647,069	514,193,561	37%
8.	Other Payments	3,000,000	-	3,000,000	0%
	Total	5,773,518,232	4,355,990,109	1,417,528,125	25%

Appendix IV

Delayed Receipt of Equitable Share of Revenue

	Date Funds Received in the Bank Account	Reference No.	Transaction Details	Amount Received Kshs.
1.	4-June-2020	FT20156HGQ2D	User Fees Forgone	8,788,919
2	12-June-2020	FT20164WF6GL	Sweden - Agriculture Sector Development Support Programme - SIDA	5,210,908
3.	4-June-2020	FT201565SJ6W	World Bank - Development of Youth Polytechnic	15,114,149
4.	18-June-2020	FT20170YW230	World Bank -Kenya Climate Smart Agriculture Project	58,779,466
5.	2-July-2020	FT201843T7QB	World Bank - Kenya Development Support Programme (KDSP)	30,000,000
6.	2-July-2020	FT20184BK8TX	Kenya Urban Support Development Programme - (KUSDP)	8,800,000
7.	2-July-2020	FT20184NJND8	Kenya Urban Support Development Programme - (KUSDP)	64,229,946
8.	2-July-2020	FT20184BK8TX	R.M.L.F	27,401,390
Total				218,324,778

APPENDIX V

Unsatisfactory Implementation of Projects

S/No	Project Name	Project Description	Contract Amount Kshs.	Payments Made During the Year Kshs.	Total Payments Made Kshs.	Status/ Observation
1	Songeto Primary School	Construction of twin ECD class room and toilet	2,699,855	1,300,000	1,300,000	Not Complete
2	Flax VTC	Construction of twin workshop	5,000,000	1,000,000	1,000,000	Not Complete
3	Kibirech VTC	Purchase of land and construction of staff quarters an equipping	3,000,000	0	0	Land not purchased, no construction carried out
4	Purchase of Motor Vehicle		9,990,000	9,990,000	9,990,000	Log book and registration number are in places, insurance cover in place, Engine Capacity below 3000cc. It is in good state and is in use.
5	Purchase of motor vehicle	Purchase of motor vehicle RAV 4	5,010,000	5,010,000	5,010,000	Logbook in place, are in place and motor vehicle in good working conditions.
6	Construction of Perimeter Fence	Construction of Perimeter Fence for Kapkoros/ Kapkirwok Food Security Farm in Endo Ward	1,470,000	1,459,000	1,459,000	The project was complete but some posts were loose
7	Construction of Perimeter Fencing	Construction of Perimeter Fence for Kisokey Food Security Farm in Endo Ward As Per The	2,940,000	1,950,000	1,950,000	The project was complete but some posts were loose

S/No	Project Name	Project Description	Contract Amount Kshs.	Payments Made During the Year Kshs.	Total Payments Made Kshs.	Status/ Observation
		Bill Of Quantities				
8	Construction of Perimeter Fencing	Construction of Perimeter Fence for Chebilat Food Security Farm in Endo Ward	2,439,880	2,439,880	2,439,880	The project was complete but some posts were loose
9	Food Security Firm	Proposed Construction of Kaptora Food Security Farm as Per the Bill Of Quantities In Sambirir Ward	2,802,500	2,802,500	2,802,500	The project was complete but some posts were loose
10	Opening of Tambach-Songeto Road	Opening of Tambach-Songeto Road in Tambach Ward	3,992,500.00	3,992,500	3,992,500	Complete and in use, but affected by land slide
11	Kapsisi-Kameza-Kapteren Road	Maintenance of Kapsisi-Kameza-Kapteren Road in Kamariny Ward	3,578,950.00	3,578,950	3,578,950	Complete and in use, but affected by land slide
12	Tabut-Kipchuguguu Road	Maintenance of Tabut-Kipchuguguu Road at Emsoo Ward (Krb 2018-19)	3,578,000.00	3,578,000	3,578,000	Complete and in use, but affected by land slide
		Total	46,501,685	37,100,830	37,100,830	

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED
30 JUNE 2020

		2019-2020	2018-2019
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	3,529,228,200	3,768,000,000
Proceeds from Domestic and Foreign Grants	2	468,081,830	235,543,782
Transfers from Other Government Entities	3	118,394,482	107,997,078
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	141,145,227	141,609,140
Returned CRF issues	10	-	-
TOTAL RECEIPTS		4,256,849,739	4,253,150,000
PAYMENTS			
Compensation of Employees	11	2,123,891,276	2,093,295,478
Use of goods and services	12	525,491,146	426,089,378
Subsidies	13	30,228,000	72,940,500
Transfers to Other Government Units	14	748,511,158	784,202,004
Other grants and transfers	15	38,143,162	31,100,000
Social Security Benefits	16	27,078,298	19,767,827
Acquisition of Assets	17	862,647,069	994,917,937
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	5,885,935
TOTAL PAYMENTS		4,355,990,109	4,428,199,059
SURPLUS/DEFICIT		(99,140,370)	(175,049,059)

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 February, 2021** and signed by:



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

ELGEYO MARAKWET COUNTY GOVERNMENT
 COUNTY TREASURY
 26 FEB 2021
 DIRECTOR ACCOUNTING SERVICES
 P. O. Box 220 - 30700, ELGEYO

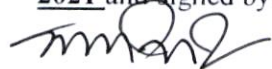
Head of Treasury
 John Keen Murkeu Jairo
 ICPAK Member Number: 8112

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

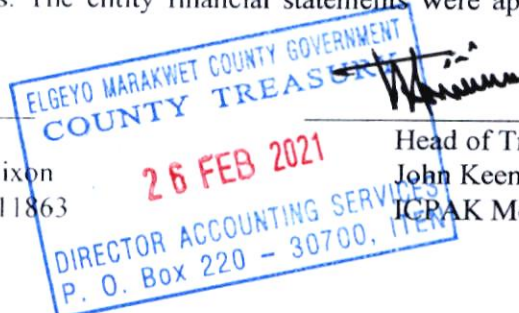
7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

		2019-2020	2018-2019
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	590,667,031	713,490,935
Cash Balances	21B	-	-
Total Cash and cash equivalent		590,667,031	713,490,935
Accounts receivables – Outstanding Imprests	22	17,936,606	16,635,604
TOTAL FINANCIAL ASSETS		608,603,637	730,126,538
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	83,845,852	99,075,800
NET FINANCIAL ASSETS		524,757,786	631,050,738
REPRESENTED BY			
Fund balance b/fwd	24	631,050,738	808,231,238
Prior year adjustments	25	(7,152,582)	(2,131,440)
Surplus/Deficit for the year		(99,140,370)	(175,049,060)
NET FINANCIAL POSITION		524,757,786	631,050,738

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 February, 2021** and signed by:



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



Head of Treasury
John Keen Murkeu Jairo
ICPAK Member Number: 8112

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

7.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

		2019-2020	2018-2019
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	3,529,228,200	3,768,000,000
Proceeds from Domestic and Foreign Grants	2	468,081,830	235,543,782
Transfers from Other Government Entities	3	118,394,482	107,997,078
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	141,145,227	141,609,140
Returned CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	(2,123,891,276)	(2,093,295,478)
Use of goods and services	12	(525,491,146)	(426,089,378)
Subsidies	13	(30,228,000)	(72,940,500)
Transfers to Other Government Units	14	(748,511,158)	(784,202,004)
Other grants and transfers	15	(38,143,162)	(31,100,000)
Social Security Benefits	16	(27,078,298)	(19,767,827)
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	(5,885,935)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	26	(1,301,002)	15,649,862
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	(15,229,949)	-
Other Adjustments	28	-	-
Net cash flow from operating activities		746,975,748	835,518,740
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(862,647,069)	(994,917,937)
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		(115,671,322)	(159,399,197)

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Cash and cash equivalents at BEGINNING of the year	21	713,490,935	875,021,573
Prior year adjustment		(7,152,582)	(2,131,440)
Cash and cash equivalents at END of the year	24	590,667,031	713,490,935

Notes:

-The adjustment of Ksh.1,301,002 and 15,229,949 represent the net increase/Decrease in Receivables/Payables respectively during the year

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 February, 2021 and signed by:



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



Head of Treasury
 John Keen Murkeu Jairo
 ICPAK Member Number: 8112

ELGEYO MARAKWET COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,782,000,000	79,300,000	3,861,300,000	3,529,228,200	332,071,800	91%
Proceeds from Domestic and Foreign Grants	525,839,479	458,247,628	984,087,107	468,081,830	516,005,277	48%
Transfers from Other Government Entities	109,605,563	65,641,367	175,246,930	118,394,482	56,852,448	68%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	152,000,000	32,570,246	184,570,246	141,145,227	43,425,019	76%
Return issues to CRF-Roll over funds B/f	1,171,149,352	(602,835,400)	568,313,952	-	568,313,952	0%
TOTAL	5,740,594,392	32,923,839	5,773,518,233	4,256,849,739	1,516,668,494	74%
PAYMENTS						
Compensation of Employees	2,149,284,446	(11,437,272)	2,137,847,174	2,123,891,276	13,955,898	99%
Use of goods and services	1,052,797,825	(208,392,839)	844,404,986	525,491,146	318,913,840	62%
Subsidies	30,228,298	-	30,228,298	30,228,000	298	100%
Transfers to Other Government Units	1,397,995,756	(105,174,416)	1,292,821,340	748,511,158	544,310,182	58%
Other grants and transfers	35,879,962	23,000,000	58,879,962	38,143,162	20,736,800	65%
Social Security Benefits	17,723,940	11,771,904	29,495,844	27,078,298	2,417,546	92%
Acquisition of Assets	1,056,684,167	320,156,463	1,376,840,630	862,647,069	514,193,561	63%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	3,000,000	3,000,000	-	3,000,000	0%
TOTAL	5,740,594,392	32,923,838	5,773,518,232	4,355,990,109	1,417,528,125	75%

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
SURPLUS/(DEFICIT)				(99,140,370)		

Notes:

Notes:


- The overall absorption of funds for both recurrent and development expenditure is 75%
- The adjustments of sh.32,923,838 in the budget figures represent the additions and reductions in the amount of original budget due to supplementary budget during the year. There was two supplementary budget passed during the year.
- Sh.568,313,952 included in the Budget represent the roll-over funds from previous financial year. The amount is not included in the receipts for the year since the amount is included in the Fund balance brought forward of Sh.631.050,738.
- The increase of sh.79,300,000 in Exchequer is as a result of increase in Exchequer allocation, The increase in County own generated revenue is the public contribution towards Tampere university fees to students who had secured university scholarship.
- Proceeds from Domestic and Foreign Grants including Development of village polytechnic, KUSP,EU water and Maternal Health Funds as tabulated in the CEC's forward was not received in full during the year.

The entity financial statements were approved on 26th February, 2021 and signed by:



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

ELGEYO MARAKWET COUNTY GOVERNMENT
 COUNTY TREASURY
 26 FEB 2021
 DIRECTOR ACCOUNTING SERVICES
 P. O. Box 220 - 30700, ITEN


 Head of Treasury
 John Keen Murkeu Jairo
 ICPAK Member Number: 8112

ELGEYO MARAKWET COUNTY EXECUTIVE
 Reports and Financial Statements
 For the year ended June 30, 2020

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,989,468,675	(48,209,168)	2,941,259,507	2,673,459,530	267,799,977	91%
Proceeds from Domestic and Foreign Grants	46,326,333	191,480,181	237,806,514	199,253,594	38,552,920	84%
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	152,000,000	32,570,246	184,570,246	141,145,227	43,425,019	76%
Return CRF issues	-	-	-	-	-	-
TOTAL	3,187,795,008	175,841,259	3,363,636,267	3,013,858,351	349,777,916	90%
PAYMENTS						
Compensation of Employees	2,149,284,446	(11,437,272)	2,137,847,174	2,123,891,276	13,955,898	99%
Use of goods and services	395,467,573	161,056,815	556,524,388	288,952,299	267,572,089	52%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	571,214,549	(29,000,000)	542,214,549	541,107,570	1,106,979	100%
Other grants and transfers	27,000,000	31,879,962	58,879,962	38,143,162	20,736,800	65%
Social Security Benefits	17,723,940	11,771,904	29,495,844	27,078,298	2,417,546	92%
Acquisition of Assets	27,104,500	8,569,850	35,674,350	23,954,229	11,720,121	67%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	3,000,000	3,000,000	-	3,000,000	0%
TOTAL	3,187,795,008	175,841,259	3,363,636,267	3,043,126,834	320,509,433	90%

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
SURPLUS/(DEFICIT)	-		-	(29,268,483)		

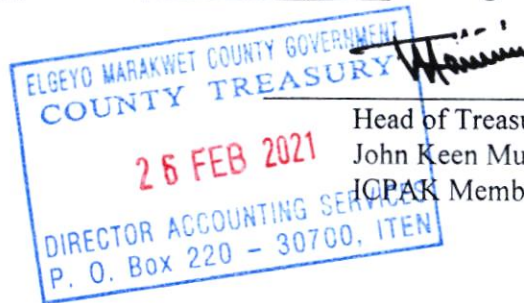
Notes:

- The overall absorption of funds for recurrent expenditure was 90%
- The adjustments of sh. 175,841,259 in the budget figures represent the reductions in the amount of original budget due to supplementary budget during the year. There was two supplementary budget passed during the year.

The entity financial statements were approved on **26th February, 2021** and signed by:



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



ELGEYO MARAKWET COUNTY GOVERNMENT
 COUNTY TREASURY
 26 FEB 2021
 DIRECTOR ACCOUNTING SERVICES
 P. O. Box 220 - 30700, ITEN

Head of Treasury
 John Keen Murkeu Jairo
 ICPAK Member Number: 8112

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	792,531,325	127,509,167	920,040,492	855,768,670	64,271,822	93%
Proceeds from Domestic and Foreign Grants	479,513,146	266,767,447	746,280,593	268,828,236	477,452,357	36%
Transfers from Other Government Entities	109,605,563	65,641,367	175,246,930	118,394,482	56,852,448	68%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Return CRF issues	1,171,149,352	(602,835,400)	568,313,952	-	568,313,952	0%
TOTAL	2,552,799,386	(142,917,419)	2,409,881,967	1,242,991,388	1,166,890,579	52%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	657,330,252	(369,449,654)	287,880,598	236,538,847	51,341,751	82%
Subsidies	30,228,298	-	30,228,298	30,228,000	298	100%
Transfers to Other Government Units	826,781,207	(76,174,416)	750,606,791	207,403,588	543,203,203	28%
Other grants and transfers	8,879,962	(8,879,962)	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,029,579,667	311,586,613	1,341,166,280	838,692,840	502,473,440	63%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
TOTALS	2,552,799,386	(142,917,419)	2,409,881,967	1,312,863,275	1,097,018,692	54%
SURPLUS/(DEFICIT)	-		-	(69,871,887)		

Notes:

-The overall absorption of funds for development expenditure was 54%

-The adjustments of sh. (142,917,419) in the budget figures represent the reductions in the amount of original budget due to supplementary budget during the year. There was two supplementary budget passed during the year.

- The Transfers to Other Government Units translates to 27%. Proceeds from Domestic and Foreign Grants including Development of village polytechnic, KUSP, EU water and Maternal Health Funds was not received during the year.

The entity financial statements were approved on 26th February, 2021 and signed by:



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



Head of Treasury
 John Keen Murkeu Jairo
 ICPAK Member Number: 8112

ELGEYO MARAKWET COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2020

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
4360			-	-	-	6,736,488	(6,736,488)
	0	Default - Non Programmatic	-	-	-	6,736,488	(6,736,488)
101000000		Land Policy and Planning	-	-	-	-	-
	101019999	Development Planning and Land Reforms	-	-	-	-	-
101004360		General administration and support services	100,653,823	(2,020,277)	98,633,546	98,083,528	550,018
	101014360	General administration and support services	100,653,823	(2,020,277)	98,633,546	98,083,528	550,018
102004360		Crop Development	316,919,054	167,797,057	484,716,111	95,177,077	389,539,034
	102014360	Cash Crops Development	29,659,620	12,369,734	42,029,354	24,535,266	17,494,088
	102024360	Food Crops Development	1,000,000	1,756,260	2,756,260	776,260	1,980,000
	102034360	Agricultural Extension and Training Services	286,259,434	153,671,063	439,930,497	69,865,551	370,064,946
103004360		Soil Conservation	600,000	1,007,975	1,607,975	1,627,465	(19,490)
	103014360	Soil Conservation	600,000	1,007,975	1,607,975	1,627,465	(19,490)
104004360		Irrigation Development	24,700,000	5,318,576	30,018,576	19,689,258	10,329,318
	104014360	Irrigation Development	24,700,000	5,318,576	30,018,576	19,689,258	10,329,318
105004360		General administration and support services	96,058,255	5,083,691	101,141,946	96,241,809	4,900,137
	105014360	General administration and support services	96,058,255	5,083,691	101,141,946	96,241,809	4,900,137
106004360		Livestock Development	50,943,128	12,658,235	63,601,363	39,413,902	24,187,461
	106014360	Livestock Production	45,683,120	16,532,779	62,215,899	39,114,023	32,410,623
	106024360	Livestock Extension and Training Services	5,260,008	(3,874,544)	1,385,464	299,879	1,085,585
107004360		Cooperative Development	3,000,000	1,866,272	4,866,272	2,459,241	2,407,031
	107014360	Cooperatives development	3,000,000	1,866,272	4,866,272	2,459,241	2,407,031
108000000		Crop Development and Management	-	-	-	-	-
	108029999	Food Security Initiatives	-	-	-	-	-
108004360		Veterinary Services	29,850,000	(1,108,467)	28,741,533	20,739,274	8,002,259

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	108014360	Disease Surveillance and control	20,500,000	(955,227)	19,544,773	14,006,574	5,538,199
	108024360	A I Services	9,350,000	(153,240)	9,196,760	6,732,700	2,464,060
109004360		General administration and support services	35,086,495	(1,094,102)	33,992,393	33,333,786	658,607
	109014360	General administration and support services	35,086,495	(1,094,102)	33,992,393	33,333,786	658,607
110004360		Tourism Development	21,451,664	(12,144,416)	9,307,248	6,497,787	2,809,461
	110014360	Tourism Development	21,451,664	(12,144,416)	9,307,248	6,497,787	2,809,461
111004360		Trade and Enterprise Development	2,250,000	5,885,859	8,135,859	4,997,118	3,138,741
	111014360	Trade and enterprise development	2,250,000	5,885,859	8,135,859	4,997,118	3,138,741
112000000		Livestock Resources Management and Development	-	-	-	-	-
	112029999	Livestock Production and Management	-	-	-	-	-
112004360		Culture and Heritage Preservation	4,200,734	(2,497,734)	1,703,000	1,472,700	230,300
	112014360	Culture and Heritage Preservation	4,200,734	(2,497,734)	1,703,000	1,472,700	230,300
201004360		General administration and support services	57,550,494	9,197,266	66,747,760	63,174,621	3,573,139
	201014360	General administration and support services	57,550,494	9,197,266	66,747,760	63,174,621	3,573,139
202000000		Road Transport	-	-	-	-	-
	202019999	Construction of Roads and Bridges	-	-	-	-	-
202004360		Road Improvement	457,212,642	(31,421,637)	425,791,005	266,530,328	159,260,677
	202024360	Rural road Works	457,212,642	(31,421,637)	425,791,005	266,530,328	159,260,677
203004360		Public works	11,900,000	700,000	12,600,000	3,423,647	9,176,353
	203014360	Public Works	11,900,000	700,000	12,600,000	3,423,647	9,176,353
204004360		Energy	8,500,000	(2,087,616)	6,412,384	5,898,121	514,263
	204014360	Energy	8,500,000	(2,087,616)	6,412,384	5,898,121	514,263
301004360		General administration and support services	35,742,302	3,752,773	39,495,075	33,453,637	6,041,438
	301014360	General administration and support services	35,742,302	3,752,773	39,495,075	33,453,637	6,041,438
302004360		Sports Development	17,115,959	(4,732,319)	12,383,640	7,849,859	4,533,781
	302014360	Sports Infrastructure Development	17,115,959	(4,732,319)	12,383,640	7,849,859	4,533,781
303004360		Social Empowerment	94,626,441	(385,174)	94,241,267	58,671,955	35,569,312
	303014360	Social Empowerment	94,626,441	(385,174)	94,241,267	58,671,955	35,569,312
304004360		Social Protection.	12,780,000	-	12,780,000	12,399,500	380,500

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	304014360	Social Protection	12,780,000	-	12,780,000	12,399,500	380,500
305004360		ICT Services	5,200,000	(1,080,000)	4,120,000	1,395,050	2,724,950
	305014360	ICT Services	5,200,000	(1,080,000)	4,120,000	1,395,050	2,724,950
306000000		Tourism Development and Promotion	-	-	-	-	-
	306019999	Tourism Promotion and Marketing	-	-	-	-	-
306004360		General administration and support services	216,736,544	34,377,687	251,114,231	225,850,044	25,264,187
	306014360	General administration and support services	216,736,544	34,377,687	251,114,231	225,850,044	25,264,187
307000000		Trade Development and Promotion	-	-	-	-	-
	307019999	Domestic Trade Development	-	-	-	-	-
307004360		Technical and Vocational Education and Training (TVET)	231,667,259	(96,250,648)	135,416,611	107,483,808	27,932,803
	307014360	Technical Vocational Education & Training	231,667,259	(96,250,648)	135,416,611	107,483,808	27,932,803
308004360		Pre-Primary Education	128,350,000	44,052,283	172,402,283	69,481,798	102,920,485
	308014360	Pre-Primary Education	128,350,000	44,052,283	172,402,283	69,481,798	102,920,485
401000000		Preventive & Promotive Health Services	-	-	-	-	-
	401019999	Health Promotion	-	-	-	-	-
401004360		General administration and support services	1,061,616,883	(12,354,925)	1,049,261,958	1,042,972,532	6,289,426
	401014360	General administration and support services	1,061,616,883	(12,354,925)	1,049,261,958	1,042,972,532	6,289,426
402004360		Water and Sanitation Management	200,766,099	(10,455,478)	190,310,621	148,007,937	42,302,684
	402014360	Water Services	200,766,099	(10,455,478)	190,310,621	148,007,937	42,302,684
403004360		Environmental Management and Protection	84,523,177	(33,462,000)	51,061,177	5,694,500	45,366,677
	403014360	Environmental conservation	84,523,177	(33,462,000)	51,061,177	5,694,500	45,366,677
404004360		Solid Waste Management	1,000,000	(1,000,000)	-	-	-
	404014360	Solid waste management	1,000,000	(1,000,000)	-	-	-
405004360		Lands, Physical Planning and Urban Development	152,508,872	37,033,574	189,542,446	73,607,763	115,934,683
	405014360	Lands, Physical planning and Urban Development	152,508,872	37,033,574	189,542,446	73,607,763	115,934,683
407004360		Preventive and Promotive health	80,491,967	(43,491,967)	37,000,000	25,495,104	11,504,896
	407014360	Community and Environmental Health	72,291,967	(36,291,967)	36,000,000	25,495,104	10,504,896

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

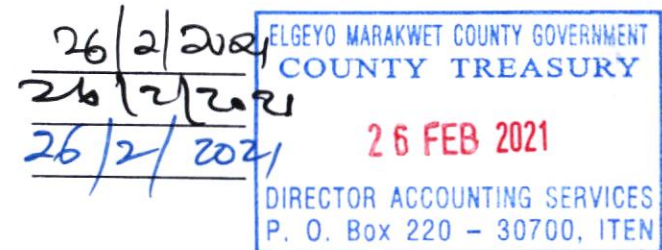
	407034360	Communicable & Non-Communicable Disease Prevention & Control	8,200,000	(7,200,000)	1,000,000	-	1,000,000
408004360		Curative and Rehabilitative Health	1,039,657,585	(102,041,839)	937,615,746	652,855,026	284,760,720
	408014360	Commodity management	95,257,103	57,736,000	152,993,103	141,698,533	11,294,570
	408024360	County Hospitals	386,716,174	2,155,028	388,871,202	382,149,069	6,722,133
	408034360	Primary Care Units	546,684,308	(161,932,867)	384,751,441	119,167,423	265,584,018
	408044360	Emergency Medical Services	11,000,000	-	11,000,000	9,840,000	1,160,000
501004360		General administration and support services	154,245,017	5,504,821	159,749,838	158,191,458	1,558,380
	501014360	General administration and support services	154,245,017	5,504,821	159,749,838	158,191,458	1,558,380
502004360		Open Governance, Transparency and Accountability	48,642,406	8,616,007	57,258,413	53,683,961	3,574,452
	502014360	Governance	48,642,406	8,616,007	57,258,413	53,683,961	3,574,452
503004360		General administration and support services	88,505,897	47,457,902	135,963,799	132,639,321	3,324,478
	503014360	General administration and support services	88,505,897	47,457,902	135,963,799	132,639,321	3,324,478
504004360		Public Service Management	55,604,013	(17,930,754)	37,673,259	25,648,720	12,024,539
	504044360	Coordination of government functions	51,629,292	(16,554,543)	35,074,749	23,672,270	11,402,479
	504064360	Citizen participation and Civic Education	3,974,721	(1,376,211)	2,598,510	1,976,450	622,060
505000000		Technical Vocational Education and Training	-	-	-	-	-
	505039999	Special Needs in Technical and Vocational Education	-	-	-	-	-
	505049999	Infrastructure Development and Expansion	-	-	-	-	-
505004360		General administration and support services	160,058,110	6,048,276	166,106,386	160,542,585	5,563,801
	505014360	General administration and support services	160,058,110	6,048,276	166,106,386	160,542,585	5,563,801
506004360		Financial Management	23,529,693	27,919,800	51,449,493	46,160,285	5,289,208
	506014360	Monitoring, Evaluation and reporting	2,450,000	12,632,200	15,082,200	14,120,090	962,110
	506024360	Economic Planning & Budgeting	5,970,000	10,845,000	16,815,000	16,733,853	81,147
	506034360	Accounting services	3,389,693	-	3,389,693	2,752,103	637,590
	506044360	Supply Chain Management	2,690,000	(35,000)	2,655,000	2,449,230	205,770
	506054360	Revenue Management Services	9,030,000	4,477,600	13,507,600	10,105,009	3,402,591
507004360		General administration, planning and	58,477,084	14,205,139	72,682,223	24,773,742	47,908,481

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		support services					
	507014360	General administration, planning and support services	58,477,084	14,205,139	72,682,223	24,773,742	47,908,481
711000000		Gender & Youth Empowerment	-	-	-	135,000	(135,000)
	711039999	Youth Development Services	-	-	-	135,000	(135,000)
507004360		General administration, planning and support services	232,839,219	(30,000,000)	202,839,219	191,950,257	10,888,962
	507014360	General administration, planning and support services	232,839,219	(30,000,000)	202,839,219	191,950,257	10,888,962
508004360		Legislation and representation	283,393,642	-	283,393,642	283,072,557	321,085
	508014360	Legislation and representation	283,393,642	-	283,393,642	283,072,557	321,085
509004360		Legislative oversight	51,639,936	-	51,639,936	48,477,559	3,162,377
	509014360	Legislative oversight	51,639,936	-	51,639,936	48,477,559	3,162,377
		Grand Total	5,740,594,394	32,923,840	5,773,518,234	4,355,990,109	1,422,182,498

The Statement has been prepared, reviewed and approved by the following:

Prepared By: DAVID K. CHEBI Date: 26/2/2021
 Reviewed By: John Keen M. Juma Date: 26/2/2021
 Approved By: Changwanjy M. Nixon Date: 26/2/2021



ELGEYO MARAKWET COUNTY EXECUTIVE
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7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 Elgeyo Marakwet 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.

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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 on-going 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.

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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.

ELGEYO MARAKWET COUNTY EXECUTIVE

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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. 83,845,852 compared to KShs 99,075,800 in prior period as indicated on note 23

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.

ELGEYO MARAKWET COUNTY EXECUTIVE

Reports and Financial Statements

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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

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

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 *County Government'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 26th June, 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was two 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

The comparative figures for the previous financial year 2018/2019 have been included 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.

**ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	671,866,200	452,160,000
Total Exchequer Releases for quarter 2	695,034,000	715,920,000
Total Exchequer Releases for quarter 3	1,409,374,500	1,036,200,000
Total Exchequer Releases for quarter 4	752,953,500	1,563,720,000
Total	3,529,228,200	3,768,000,000

1A. Equitable Share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	671,866,200	452,160,000
Total Equitable Share for quarter 2	695,034,000	715,920,000
Total Equitable Share for quarter 3	1,409,374,500	1,036,200,000
Total Equitable Share for quarter 4	752,953,500	1,563,720,000
Total	3,529,228,200	3,768,000,000

Note: 332,071,800 for the last Tranche of the CRA Equitable share was not received during the year.

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

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

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	-	-
World Bank - THUSCP	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	-	-
Youth Polytechnic support grant	-	-

ELGEYO MARAKWET COUNTY EXECUTIVE
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Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	-	-

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)		-	-	-
Grants Received from Multilateral Donors (International Organisations)		-	-	-
<i>World Bank-THS</i>		KSh	33,891,972	22,067,993
<i>World Bank-DANIDA</i>		KSh	11,250,000	12,150,000
<i>World Bank-Dev. of Youth polytechnic</i>		KSh	30,228,298	31,559,000
<i>World Bank-KDSP</i>		KSh	169,253,594	-
<i>World Bank-KDSP -Operations</i>		KSh	30,000,000	
<i>KUSP</i>		KSh	64,229,946	131,002,100
<i>KUSP-UIG</i>		KSh	8,800,000	-
<i>KCSAP</i>		KSh	104,150,751	31,698,328
<i>Agricultural Sector Dev. Support (ASDSP)</i>		KSh	16,277,269	7,066,361
Grants Received from other levels of government		-	-	-
(Insert name of donor)		-	-	-
(Insert name of donor)		-	-	-
Total		-	468,081,830	235,543,782

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers from Central government entities		
Abolishment of user fees in health centers and dispensaries	8,788,919	8,788,919
Roads Maintenance Levy Fund (RMLF)	109,605,563	99,208,159
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	118,394,482	107,997,078

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

ELGEYO MARAKWET COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

8. RETURNS OF EQUITY HOLDINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

9. COUNTY OWN GENERATED RECEIPTS

Description	2019/2020	2018/2019
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	624,492	2,039,342
Plan approvals	33,500	
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	450,161	351,954
Receipts from Voluntary transfers other than grants	-	-
Business permits	10,634,465	12,743,500
Liquor licences	1,561,280	-
Cess	25,107,567	25,642,114
Poll rates	-	-
Plot rents	2,517,493	2,477,936
Local levies	-	-
Administrative services fees	-	-
Various fees	-	-
County' natural resources exploration	-	-
Sales of County assets	-	-
Lease / rental of County'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		-
Receipts from financial assets loan		-
Market/trade Centre fee	7,870,664	8,185,870
Vehicle parking fees	5,113,020	4,644,290
Housing		-

ELGEYO MARAKWET COUNTY EXECUTIVE
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Description	2019/2020	2018/2019
Social premises use charges		-
School fees	-	-
Other education-related receipts Tampere university fees	10,684,152	-
Public health services	2,555,290	-
Public health facilities operations (FIF)	54,559,559	63,897,473
Environment & conservancy Administration	911,980	1,354,390
Slaughter houses administration	933,790	1,286,500
Water supply administration	186,910	536,945
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	-	-
Animal Stock auction fees	1,176,840	-
Trade applications fees	1,533,350	-
Clearance fees	18,800	-
Hide and skins	2,360	-
Promotion/advert	2,666,410	-
Trade	11,690	-
Veterinary Services Department (VSD)	1,445,940	-
Youth Affairs and sports	5,374,000	-
Agriculture	264,650	-
Tourism	704,200	-
Imprest Recoveries	435,515	-
Others fees and charges	3,767,148	18,448,826
TOTAL	141,145,227	141,609,140

10. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

ELGEYO MARAKWET COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	1,037,848,170	1,016,408,519
Basic wages of temporary employees	6,400,000	-
Personal allowances paid as part of salary	1,036,452,408	1,044,761,782
Personal allowances paid as reimbursements	1,296,260	828,531
Personal allowances provided in kind	-	-
Pension and other social security contributions	41,894,438	31,296,647
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,123,891,276	2,093,295,478

12. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	18,332,401	5,743,012
Communication, supplies and services	6,231,887	4,868,767
Domestic travel and subsistence	90,368,734	26,237,868
Foreign travel and subsistence	-	2,907,297
Printing, advertising and information supplies & services	7,861,510	7,140,782
Rentals of produced assets	2,290,000	4,599,873
Training expenses	33,508,658	51,463,893
Hospitality supplies and services	13,622,890	9,292,450
Insurance costs	62,308,404	25,882,000
Specialized materials and services	182,772,793	104,859,705
Office and general supplies and services	10,492,714	5,096,044
Fuel and Lubricants	22,481,206	17,400,379
Other operating expenses	52,709,064	144,072,226
Routine maintenance – vehicles and other transport equipment	16,986,198	8,616,574
Routine maintenance – other assets	5,524,687	7,908,508
Total	525,491,146	426,089,379

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations		
Grants to Youth Polytechnics ,Technical VTC	30,228,000	72,940,500
Subsidies to Private Enterprises		
Total	30,228,000	72,940,500

Note: Sh.30,228,000 represent Grants to Youth Polytechnics, Technical Vocational Education & Training institutions

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Transfers to County Government entities		
Transfer to County Assembly	537,766,160	567,762,197
Transfer to County Executive Car and mortgage Fund	-	26,000,000
Other Current Transfers –Facility Improvement Funds (FIF)	-	36,997,960
Other Current Transfers-Grants to Youth Polytechnics	-	257,132
Other Current Transfers -Donations	4,000,000	3,030,100
Other Current Transfers - Kenya Climate Smart Agriculture	74,500,633	31,147,031
Other Current Transfers -Health promotion	268,200	1,900,000
Other Capital Grants and Trans-Lands -Iten Municipality	370,200	-
Other Current Transfers -KUSP/UIG	45,956,793	45,261,753
Other Capital Grants and Trans-Taxes and Retention monies (KUSP)	-	10,695,503
Other Capital Grants and Trans-Roads	896,300	-
Other Capital Grants and Trans-Tourism	-	1,500,466
Other Capital Grants and Trans -Livestock	-	3,000,000
Other Current Transfers –Social empowerment, Youth and Sports	28,479,176	7,154,330
Other Current Transfers -User Fees foregone (Health)	8,794,916	42,436,145
Other Current Transfers – DANIDA (Health)	11,250,001	
Other Current Transfers –Transforming Health Systems (Health)	32,413,193	
Other Current Transfers –Maternal Funds (Health)	3,815,586	
Other Current Transfers –Education	-	7,023,224
Other Capital Grants and Trans-Dev. planning & land Reforms	-	16,163
Other Capital Grants and Trans- Dev and Mgt of sports facilities	-	20,000
Transfers to Other Counties		
(insert name of budget agency)	-	-
Transfers to National Government entities		

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Transfer to the Council of Governors	-	-
	-	-
TOTAL	748,511,158	784,202,004

15. OTHER GRANTS AND PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	38,143,162	31,100,000
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	38,143,162	31,100,000

16. SOCIAL SECURITY BENEFITS

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	27,078,298	19,767,827
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	27,078,298	19,767,827

17. ACQUISITION OF ASSETS

Non- Financial Assets	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	216,876,935	192,724,031
Refurbishment of Buildings	600,000	-
Construction of Roads	251,426,217	289,708,243
Construction and Civil Works	218,263,284	442,234,611
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	24,470,000	8,614,000
Overhaul of Vehicles and Other Transport Equipment	152,200	133,600
Purchase of Household Furniture and Institutional Equipment	3,021,000	3,501,150
Purchase of Office Furniture and General Equipment	10,074,549	13,584,485
Purchase of ICT Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	59,848,791	10,467,975
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	49,113,292	9,727,475
Research, Studies, Project Preparation, Design & Supervision	3,183,145	23,972,461
Rehabilitation of Civil Works	25,578,137	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	39,520	249,906
Acquisition of Intangible Assets	-	-

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Total acquisition of non- financial assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	862,647,069	994,917,937

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses	-	-
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

	2019 - 2020	2018 - 2019
	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

	2019 - 2020	2018 - 2019
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	5,885,935
	-	5,885,935

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019 - 2020	2018 - 2019
		Kshs	Kshs
CBK,Development Account-A/c no. 100017391	Development	5,777,652	2,306,028
CBK,Recurrent Account no.1000171421	Recurrent	13,822	14,422,887
CBK,County Revenue Fund 1000171723	Revenue	67,488,789	454,556,094
KCB,Standing Imprest A/c no.1140794779	Imprest	6,953	123,595
KCB ,County Revenue Collection A/c no. 1140751360	Revenue	58,506	1,797,723
TNB ,County Revenue Collection A/c no. 183290	Revenue	1,740	-
Paybill Account –MPESA		31,740	876,431
CBK Road Maint Levy -Account no.1000253948		89,192,340	65,641,367
CBK Dev of Youth polytechnic-Account no.1000367946		272,543	272,245
CBK Maternal Health-Account no.1000287748		4,537,272	6,751,373
Paybill Account -Cash in Transit		918,806	-
CBK Retention monies Deposit account		83,845,852	99,075,808
CBK, KCSAP Account no.1000364831		58,998,381	16,060,684
CBK,ASDSP Account no.10004847		19,872,269	7,066,361
CBK,EMC Urb.(KUSP) Account no.1000372238		71,762,498	44,540,347
ASDSP II KCB A/C No.11226127010		6,699,551	-
CBK,EMC Urb.(KUSP) UIG Account no.1000413905		9,496,280	-
CBK,EMC KDSP Account no.1000433884		170,749,246	-
KCB ,KCSAP A/c no. 1226128939		942,791	-
CBK EMC COVID 19 Fund Account no.10455525		-	-
		590,667,031	713,490,935

**(Amount is as per amount in the cash book and bank reconciliation statements prepared for each account held)*

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21B. CASH IN HAND

	2019 - 2020	2018 - 2019
	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 - 2020	2018 - 2019
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 – 2020	2018 - 2019
	KShs	KShs
Government Imprests	17,936,606	16,635,604
Clearance accounts	-	-
Total	17,936,606	16,635,604

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Total	-	-	-	-

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23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs
Retention monies	83,845,852	99,075,800
Total	83,845,852	99,075,800

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

24. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	631,050,738	808,231,238
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	631,050,738	808,231,238

25. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	16,635,604	(7,152,582)	9,483,022
Others (<i>specify</i>)	-	-	-
	16,635,604	(7,152,582)	9,483,022

Note:

The prior year adjustment during the year for Sh.7,152,582 relate to the outstanding imprests for the year 2018/2019 posted in the IFMIS system in the year 2019/2020. The GL dates for imprest posted in IFMIS affects the previous audited opening balances.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

26. CHANGES IN RECEIVABLES

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	16,635,604	-
Imprest issued during the year (B)	14,214,960	-
Imprest surrendered during the Year (C)	12,913,958	-
Net changes in account receivables D= A+B-C	17,936,606	16,635,604

27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	99,075,800	-
Deposit and Retentions held during the year (B)	50,471,376	-
Deposit and Retentions paid during the Year (C)	65,701,325	-
Net changes in account receivables D= A+B-C	83,845,851	99,075,800

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7.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	15,718,213	211,996,862	217,476,935	10,238,140
Construction of civil works	215,400	236,757,358	218,263,284	18,709,474
Supply of goods	3,323,303	201,815,289	182,772,793	22,365,799
Supply of services	5,054,517	371,492,967	342,718,353	33,829,130
Total	24,311,433	1,022,062,476	961,231,365	85,142,544

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others –Salary deductions	25,526,330	-	25,526,330	-
Total	25,526,330	-	25,526,330	-

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs

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External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) There was no External assistance relating loans and grants during the year

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) There was no undrawn external assistance during the year

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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d. Non-monetary external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

There were no goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc

e Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES		
	FY 2019/2020	FY 2018/2019
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

There were no payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, and other third parties.

Classification by Source

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. PAYMENTS MADE BY THIRD PARTIES

Description	FY 2019/2020	FY 2018/2019
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	-	-

7. 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

	2019-2020	2018-2019
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	103,011,720	84,335,360
Transfers to related parties		
Transfer to the County Assembly	537,766,160	567,762,197
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-

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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	537,766,160	567,762,197
Transfers from related parties		
Transfers from the Exchequer	3,529,228,200	3,768,000,000
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	118,394,482	107,997,078
Proceeds from domestic and Foreign grants	468,081,830	235,543,782
Total Transfers from related parties	4,115,704,512	4,111,540,860

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

8. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

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

9. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
KCB ,County Revenue Collection A/c no. 1140751360	Ksh.	-	58,506	1,797,723

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TNB ,County Revenue Collection A/c no. 183290	Ksh.	-	1,740	-
Paybill Account -MPESA	Ksh.	-	31,740	876,431
Total			91,986	2,674,154

10. DISCLOSURE OF BALANCES OF STANDING IMPREST ACCOUNTS

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
KCB ,Keiyo North Sub-County Standing Imprest A/c no. 1175188891	Ksh.	-	33,374	-
KCB ,Keiyo South Sub-County Standing Imprest A/c no. 1175189332	Ksh.	-	74,254	-
Equity Bank , Marakwet West Sub-County Standing Imprest A/c no. 1530264990937	Ksh.	-	31,630	-
Equity Bank , Marakwet East Sub-County Standing Imprest A/c no. 1530264990966	Ksh.	-	1,255	-
Total			140,243	-

Note:

The amount of Sh.140,243 was not included in Cash and Bank balances as at 30th June,2020 (*Note 23*) since the funds transferred to Sub-County Standing had been done through IFMIS and was charged to votes relating to various programs. The Unspent balances at the end of the year are transferred to County Revenue Fund.

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

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

Reference No.on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status:	Timeframe:
				(Resolved / Not Resolved)	Date when you expect the issue to be resolved)
1	Presentation of the Financial Statements				
1.1	Variance between Financial Statements and IFMIS Balances	There is no variance between the Financial Statements and IFMIS. The statement of receipts and payments for the year ended 30 June, 2019 reflect total payments of shs.4,428,199,059 which agrees with the figure of Sh.4,428,199,059 reflected in the statement of budget execution by programmes and sub-programmes (Pages 1 and 13 of audited financial statements)	Chief officer –Finance	Not Resolved	3 months
2	Revenue Balances				
2.1	Irregular Accounting for Exchequer	The County Government was allocated Equitable share of Sh.3,768,000 as per County Allocation Revenue Act (CARA) in the FY 2018/2019. It is true that last tranche of Sh.301,440,000 relating to the Equitable share was received on 5th July,2019.The National Treasury advised as per the general guidelines contained in the circular PSASB 1/12/Vol.1(44) dated 25th June,2019 (Copy availed to auditors) that the Exchequer be reported as per CARA and the same be included in the Financial statements for the year ended 30th June,2019.The funds had just been disbursed by the National Treasury before the end of the financial year and was still in transit. Sh.301,440,000 was included in the Financial statements since commitments for the same had been made in the system.	Chief officer –Finance	Not Resolved	3 months

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2.2	Unconfirmed Own Generated Revenue Balance	The total actual local revenue collected during the year under review amounted to Ksh. 141,609,140. The total revenue collected and banked from the system was of Ksh. 33,470,055 against the initial system generated report of 3,856,473,390. The figure of Ksh. 3,715,003,569 stated as under banked were erroneously posted into the revenue system and the same has been reversed as per the attached corrected report. The erroneous receipts have since voided and invalidated in the system.	Chief officer –Finance	Not Resolved	3 months
2.3	Unbanked Revenue	The un-reconciled difference of Ksh.2,011,869,149 resulted from the amount erroneously posted from the gadgets and has been reversed. The corrected report generated from the system has been forwarded to auditors	Chief officer –Finance	Not Resolved	3 months
3	Unsupported Prior Year Adjustments	The amount of Sh.2,131,440 reflected in the Financial statements as prior year adjustment relate to salaries erroneously paid twice to Smartlife Sacco in the FY 2017/2018 from the recurrent account. The amount was refunded on 31st August, 2019 through the recurrent account instead of Revenue account. The refund of the amount during the year resulted in overstatement of Recurrent Account Cash Book account. The amount have been reflected in the financial statements as prior year adjustment (Note 25 to the financial statements)	Chief officer –Finance	Not Resolved	3 months
4	Inaccurate Cash and Cash Equivalents	The variances between the IFMIS cashbook balances and Figures in the manual reconciliation is attributed to IFMIS system challenges. The County Treasury have sought technical assistance from the National Treasury to assist in cleaning up the system to correct error in the balances brought forward since the formation of the County Government. The variance is attributed to unposted and uncleared items in the systems.	Chief officer –Finance	Not Resolved	3 months
5	Unreconciled Compensation of Employees	The variance between IPPD and IFMIS figures resulted from payments of salaries to staff who are not in IPPD. The variance of Sh. 75,988,593.70 between Payroll records and IFMIS resulted from Employer Contribution to Social Security benefits amounting to Sh.48,486,529. The balance of Kshs.33,405,754 paid during the year under review relate to salary deduction not paid as at 30th June,2018. The amount has been included in the pending payables for the year as opening balance.	Chief officer – Finance/PSM	Not Resolved	3 months

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6	Non-Disclosure of Temporary Employees	The County is in the process of formalizing their employment in consultation with the County Public Service Board.	Chief officer –Public Service Mgt	Not Resolved	3 months
7	Misclassification of Expenses				
7.1	Transfer to Other Government Entities	The amount of Kshs.16,488,547.85 in respect withholding tax, retention monies and financial assistance to Cooperative Societies and a further figure of Kshs.70,450,819.00 in respect payments which relate to acquisition of assets was budget under other transfers to government entities vote 2640499.The withholding Tax, Retention monies relate to pending bills brought forward from the previous year. Sh.70,450,819 relate to expenditure for Kenya Climate Smart Agriculture project, Kenya Urban Support Programme and items budget under and accounted for other Transfers to other Government entities.	Chief officer –Finance	Not Resolved	3 months
7.2	Acquisition of Assets	The expenditure of sh.12, 586,336 relate to research, allowances payable when undertaking the research, project preparation and design, Farmers training and sensitizations. The expenditure was budgeted, accounted and reported for under the vote relating to Research, Feasibility Studies, Project Preparation and Design, Project Supervision. The expenditure was charged to the following votes as contained in the standard chart of accounts vote 3111401 -Pre-feasibility, Feasibility and Appraisal Studies	Chief officer –Finance	Not Resolved	3 months
8.0	Payments outside IFMIS	The amount of Sh.5,885,935 relates to payments paid through IFMIS and was cleared in the Bank statement. The same is not captured in the IFMIS reports. The entries were erroneously entered through default expenditure code. We have since contacted the financial reporting unit at the National Treasury to assist in correcting the error.	Chief officer –Finance	Not Resolved	3 months
9.0	Unsupported Expenditure on Domestic Travelling and Subsistence	All payments have been fully supported with Invitation letters, work tickets, Bus tickets and acknowledgements where applicable	Chief officer –Finance	Not Resolved	3 months

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

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14.0	Pending bills	The Pending Staff Payable and pending accounts payable amounting to Kshs.26,526,330 and 24,311,433 respectively were not paid on time because of of closure of IFMIS system invoicing rights by the National Treasury before the payments had been fully processed in the system.The pending bills were rolled over and were rebudgetted and paid in the subsequent year.	Chief officer –Finance	Not Resolved	3 months
	Report on Lawfulness and Effectiveness of use of Public Resources				
15.0	Excessive Budget Allocation to County Assembly	<p>It is true that the approved expenditure of County Assembly shall not exceed 7% of the total revenue of the county government's budget or twice the personnel emoluments of the County Assembly, whichever is lower as per section 25(1) of PFM Act. However, we wish to respond as below;</p> <p>The County Assembly's budget allocation was determined at the County level during the budget making process in the same way all the other county departments are allocated funds. However, in 2014 County Assemblies went to court seeking direction on which entity should henceforth be responsible for determining budget levels for the arms of government in the devolved governance structure. It was ruled that the Commission on Revenue Allocation (CRA) annually would recommend Senate budget ceilings for County Assembly and the Senate would approve as it is or amend.</p> <p>The County Executive has no control over the budget amounts allocated to County Assemblies despite provisions of the cited PFMR 2015. We are seeking your indulgence on contradicting provisions between PFMR 2012 against County Allocation of Revenue Act (CARA) for County executives and assemblies. The office of Auditor General should recommend to parliament to harmonize provision of PFM Act and other financial enabling legislations</p>	Chief Officer - Finance/ Clerk to County Assembly	Not Resolved	3 months
16.0	Excessive Compensation of Employees	It is true that compensation of employees figures exceeds 35% as set out in PFM Act. The high personnel percentage is attributed to the high number of staff inherited from the defunct local authorities and devolved functions and low allocation from CRA coupled with limited local revenue streams within the county. However, the County Government will enhance revenue collection and carry out staff rationalization in order to comply with 35% requirement in future	Chief officer -Finance	Not Resolved	3 months

ELGEYO MARAKWET COUNTY EXECUTIVE

Reports and Financial Statements


For the year ended June 30, 2020

17.0	Excessive Deductions on Staff salaries	<p>The excessive loan repayments and other non-statutory deductions on salaries is attributed to the following reasons:</p> <p>It is true that some employees earned less than a third of basic pay despite efforts to control. This is because of deductions which come afterwards which are prioritized by IPPD and are unexpected. Such deductions include;</p> <p>1. Increase in minimum sacco share deduction by Afya sacco</p> <p>2. Interdiction</p> <p>3. Most of the cases have been corrected such as after interdiction, the deducted amounts will automatically be picked by the system however to avoid such anomalies in future, the County will take the following measures;</p> <p>4. On increase in union dues and minimum sacco shares. the County will liaise with the concerned parties to consider employees abilities before effecting such deductions which normally come with IPPD updates and the County has no control over it.</p>	Chief officer- Public Service Mgt	Not Resolved	3 months
18.0	Irregular payments to Council of Governors	The supporting documents relating to lease of Liaison office space sublet by Council of Governors (CoG) to the County has been provided. A letter from CoG communicating a resolution by the governors for all counties to support the annual devolution conference was also provided. The Contribution was made to Council of Governors for the Annual devolution conference in Kirinyaga to cater for County Government participation and delegate fees for the Governor, Deputy Governor, CEC's and a number of staff who attended the conference. The contribution also catered for exhibition stands for the County Government to showcase the achievements of the County. It was a requirement by the Council of Governors that all participating counties and their external organizations pay fees for their delegates participating in the conference.	Chief Officer- Office of the Governor	Not Resolved	3 months
19.0	Un-Submitted Forensic Audit Report	The investigation of payroll fraud has not been finalized. The case is still with the Director of Criminal Investigation.	Chief Officer- Office of the Governor	Not Resolved	3 months
19.0	Implementation of projects	The projects were not completed on time due to natural factors including rains	Chief officer – Various departments		
19.1	Incomplete, stalled and Unused projects	The incomplete projects are now complete	Chief officer Roads and Public works		

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

19.2	Full payment made for incomplete project	The County Government withheld 10% Retention monies. The defects have been remedied.	Chief officer-Roads and Public works		
	Report on Lawfulness and Effectiveness of use of Public Resources				
19.3	Staff with expired contracts still in payroll	This were staff who had left service and had not been cleared.	Chief officer PSM		
20	Lack of Internal Budget and Risk Policy Framework	It is true the Directorate of Internal Audit did not have a budget in the year under review. However this has been addressed in the current budget 2019 / 2020. See copy of vote book budget status .Copy forwarded to auditors in the response to Management letter. (Marked as ANNEX IV (1). A Draft Risk Management Policy Framework for Elgeyo Marakwet County awaiting approval is hereby availed.Copy forwarded to auditors in the response to Management letter. (Marked ANNEX IV (4).	Chief officer –Office of the Governor		
21	Lack of Information and Communication Technology Policy	The County now has developed ICT policy	Chief Officer PSM		
22	Lack of Risk Management Strategy	The County now has developed ICT policy	Chief Officer PSM		

CEC, County Treasury

Sign.......... Date.....26/02/2021.....

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

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	671,866,200	-	-	169,253,594	841,119,794
Exchequer Releases for quarter 2	695,034,000	5,625,000	-	80,353,896	781,012,896
Exchequer Releases for quarter 3	1,409,374,500	-	-	40,577,709	1,449,952,209
Exchequer Releases for quarter 4	752,953,500	5,625,000	-	285,041,112	1,043,619,612
Total	3,529,228,200	11,250,000	-	575,226,311	4,115,704,511

ELGEYO MARAKWET COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

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						
1. As per attached development pending bills list	211,996,862	Attached	217,476,935	10,238,140	15,718,213	
2.						
3.						
Sub-Total	211,996,862		217,476,935	10,238,140	15,718,213	
Construction of civil works						
4. As per attached development pending bills list	236,757,358	Attached	218,263,284	18,709,475	215,400	
5.						
6.						
Sub-Total	236,757,358		218,263,284	18,709,475	215,400	
Supply of goods						
7. As per attached development pending bills list	201,815,289	Attached	182,772,793	22,365,799	3,323,303	
8.						
9.						
Sub-Total	201,815,289		182,772,793	22,365,799	3,323,303	
Supply of services						
10. As per attached development pending bills list	358,892,253	Attached	332,718,353	25,788,099	5,054,517	
11. As per attached recurrent pending bills list (Recurrent)	12,600,714	Attached	10,000,000	8,041,031	-	
12.						
Sub-Total	371,492,967		342,718,353	33,829,130	5,054,517	
Grand Total	1,022,062,476		961,231,365	85,142,544	24,311,433	

ELGEYO MARAKWET COUNTY EXECUTIVE
 Consolidated Reports and Financial Statements
 For the year ended June 30, 2020

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		-	-	-	-	-	

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	-	-	-	-	-	

ELGEYO MARAKWET COUNTY EXECUTIVE
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

(i) Assets Acquired by County Government

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	Historical Cost c/f (KShs) 2019/2020
Land	127,736,414	39,520	-	-	127,775,934
Buildings and structures	1,011,992,089	217,476,935	-	-	1,229,469,024
Transport equipment	123,724,560	24,622,200	-	-	148,346,760
Office equipment, furniture and fittings	193,415,010	13,095,549	-	-	206,510,559
ICT Equipment	20,203,447	-	-	-	20,203,447
Machinery and Equipment	300,081,735	112,145,228	-	-	412,226,963
Heritage and cultural assets	-	-	-	-	-
Seeds, Breeding stock and Live animals	30,150,299	25,578,137	-	-	55,728,436
Biological assets	-	-	-	-	-
Intangible assets	24,072,461	-	-	-	24,072,461
Infrastructure assets- Roads, Rails	1,195,693,591	469,689,500	-	-	1,665,383,091
Work in progress	-	-	-	-	-
Total	3,027,069,606	862,647,069	-	-	3,889,716,675

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year for Sh.862,647,069 ties to note 18 on acquisition of assets during the year.

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

(ii) Assets of defunct Local Authorities –Historical cost

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

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

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	120,156,282	159,718,588	157,324,099	100,567,192	537,766,161	537,766,161	Nil	
2	County Education fund	-	-	38,503,162	-	38,503,162	38,503,162	Nil	
	Total	120,156,282	159,718,588	195,827,261	100,567,192	576,269,323			

PRINCIPAL FINANCE OFFICER
 COUNTY ASSEMBLY OF ELGEYO MARAKWET
 P. O. Box 53 - 30700,
 ITEN

ELGEYO MARAKWET COUNTY
 CHIEF OFFICER
 20 FEB 2021
 EDUCATION & TECHNICAL TRAINING

Director of Finance
 County Executive

ELGEYO MARAKWET COUNTY GOVERNMENT
 COUNTY TREASURY
 20 FEB 2021
 DIRECTOR ACCOUNTING SERVICES
 P.O. Box 220 - 30700, ITEN

Director of Finance
 County Assembly/fund/project

PRINCIPAL FINANCE OFFICER
 COUNTY ASSEMBLY OF ELGEYO MARAKWET
 P. O. Box 53 - 30700,
 ITEN

(NB: This appendix is agreed and signed by the issuing and receiving party

ELGEYO MARAKWET COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 6 Contingent liabilities register

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

ELGEYO MARAKWET COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

The National Treasury has rolled out the AR and CM modules. The loading, importation of bank statements and the process of auto-reconciliation is still on-going. The reconciliation of Cash book balances in Note 21 of the financial statements was manually done for each account held. The IFMIS Bank Reconciliation (FO 30 reports have been attached to financial statements.

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Elgeyo Marakwet County Village Poly

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

Balance as per bank certificate	15,125,543.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	30,228,298.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-15,102,755.00

Reconciled by: S. KIHMO Signature: [Signature] Date: 26/2/21

Reviewed by: DAVID CHEBI Signature: [Signature] Date: 26/2/2021

Approved by: [Signature] Signature: [Signature] Date: 26/2/21

28 FEB 2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

ELGEYO MARAKWET MATERNAL HEALTH- WB

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

Balance as per bank certificate	19,182,949.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	120,547,810.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	50,213,513.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-51,151,347.95

Reconciled by: S. KIHMO Signature: [Signature] Date: 26/2/21

Reviewed by: DAVID CHEBU Signature: [Signature] Date: 26/2/21

Approved by: John Kuen M.F. Signature: [Signature] Date: 26/2/21

28 FEB 2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

ELGEYO MARAKWET COUNTY URBAN INSTITI

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

Balance as per bank certificate	916,165.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	41,225,200.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	34,686,034.65
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-5,623,000.00

Reconciled by: S. Kikwa Signature: [Signature] Date: 26/2/21

Reviewed by: DAVID CHEBU Signature: [Signature] Date: 26/02/21

Approved by: [Signature] Signature: [Signature] Date: 26/2/21

25 FEB 21

F.O. 30

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

DEPOSIT BANK - ELGEYO MARAKWET

From Date : 01-JUL-13 To : 31-JAN-21

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

Balance as per bank certificate	82,630,929.50
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	425,852,196.95
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	780,088,942.50
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	436,867,675.05

Reconciled by: S. KIKEMO Signature: [Signature] Date: 26/2/21

Reviewed by: DAVID CATOBI Signature: [Signature] Date: 26/2/21

Approved by: John Keen M.F. Signature: [Signature] Date: 26/2/21

25 FEB 2021

F.O. 30

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

Elgeyo Marakwet County Road Maintena

From Date : 01-JUL-19 To : 30-JUN-20

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

Balance as per bank certificate	64,291,950.15
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	164,508,970.70
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	155,724,125.55
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	55,507,105.00

Reconciled by: S. Kihimo Signature: [Signature] Date: 26/2/21

Reviewed by: DAVID CHEBI Signature: [Signature] Date: 26/2/2021

Approved by: John Keen M.T. Signature: [Signature] Date: 26/2/21

28 FEB 2021

F.O. 30

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

RECURRENT BANK - ELGEYO MARAKWET

From Date : 01-JUL-19 To : 30-JUN-20

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

Balance as per bank certificate	23,539,314.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	46,627.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	23,492,687.95

Reconciled by: S. KILIMO Signature: [Signature] Date: 26/6/21

Reviewed by: DAVID CHEBI Signature: [Signature] Date: 26-02-21

Approved by: [Signature] Signature: [Signature] Date: 26/2/21

25 FEB 2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

ELGEYO MARAKWET COUNTY COVID 19 FUNI

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

Balance as per bank certificate

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book 0.00

Reconciled by: S. KILIMO Signature: [Signature] Date: 26/2/21

Reviewed by: DAVID CHEBI Signature: [Signature] Date: 26/2/21

Approved by: [Signature] Signature: [Signature] Date: 26/2/21

26 FEB 2021

F.O. 30

BANK RECONCILIATION

ELGEYO/MARAKWET - MINISTRY OF FINANCE AND ECONOMIC I

DEVELOPMENT BANK - ELGEYO MARAKWET

From Date : 01-JUL-19 To : 30-JUN-20

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

Balance as per bank certificate	217,674,884.20
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	13,085,608.10
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	2,513,574.60
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	207,102,850.70

Reconciled by: S. KILIMO Signature: [Signature] Date: 26/2/21

Reviewed by: DAVIN CHEBII Signature: [Signature] Date: 26/2/21

Approved by: Johnken M.T. Signature: [Signature] Date: 26/2/21

26 FEB 2021

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

ELGEYO/MARAKWET COUNTY REVENUE FUND

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

Balance as per bank certificate	284,962,314.90
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	4,067,519,395.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	4,240,054,019.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	457,496,938.90

Reconciled by: S. Kikemo Signature: [Signature] Date: 26-2-21

Reviewed by: DAVID CHEBI Signature: [Signature] Date: 26-02-21

Approved by: John Ken M.T. Signature: [Signature] Date: 26/2/21

26 FEB 2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000372238

Balance as per bank certificate	7,896,001.50
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	363,448.30
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	7,532,553.20

Reconciled by: S. Kikimo Signature: [Signature] Date: 26/2/21

Reviewed by: DAVID CHEBI Signature: [Signature] Date: 26/02/21

Approved by: John Ken M.J Signature: [Signature] Date: 26/2/21

26 FEB 2021

ELGEYO MARAKWET COUNTY EXECUTIVE

LIST OF OUTSTANDING IMPREST AS AT 30TH JUNE 2020

	Name	Date of issue	Amount	PV number	Department
1	NELSON KIMUTAI KORE	30/4/19	30,000	RIMP4362/18-001	Office of Governor
2	PHILEMON KIPTOO BARSULAI	30/4/19	30,000	RIMP4362/18-01	Office of Governor
3	DINAH JEPKOSGEI RUTO	24/5/19	110,800	RIMP4362/18-070	Office of Governor
4	FAITH JEROTICH RUTTO	24/1/19	436,400	RIMP4362/18-28	Office of Governor
5	RICHARD MORKOMEN KILIMO	28/2/19	40,000	RIMP4362/18-35	Office of Governor
6	EVALYNE JERONO TANUI	23/5/19	30,000	RIMP4363/18-004	Finance
7	ENOCK BOIT	23/5/19	57,000	RIMP4363/18-010	Finance
8	ELISHA KIBICHII TANUI	30/8/18	2,000,000	RIMP4363/18-04	Finance
9	ENOCK KIPCHIRCHIR BOIT	15/8/18	56,000	RIMP4363/18-07	Finance
10	JUDITH ATIENO ADERO	30/4/19	25,000	RIMP4363/18-116	Finance
11	FREDRICK KIPLIMO KIBET	25/2/19	30,000	RIMP4363/18-21	Finance
12	JOSEPH KIPRONO TALAM	28/12/18	38,600	RIMP4363/18-42	Finance
13	FELIX KIPNGETICH	22/4/19	1,059,000	RIMP4363/18-88	Finance
14	SAMMY CHIRCHIR CHESANG	13/1/19	23,000	RIMP4364/18-02	Agriculture
15	ALBERT A. KIBUSIA KIPLAGAT	13/1/19	23,000	RIMP4364/18-03	Agriculture
16	JAMES ENOS OLYARO KUTOYI	16/12/18	74,500	RIMP4364/18-13	Agriculture
17	HILDA JELAGAT KIPCHUMBA	1/2/2019	30,000	RIMP4364/18-15	Agriculture
18	JAMES ENOS OLYARO KUTOYI	29/1/19	183,600	RIMP4364/18-17	Agriculture
19	ALICE CHERUIYOT KIPLANGAT	28/2/19	54,450	RIMP4364/18-26	Agriculture
20	RAYMOND KORIR CHEBOI	15/2/2019	20,000	RIMP4364/18-28	Agriculture
21	HILDA JELAGAT KIPCHUMBA	25/2/2018	30,000	RIMP4364/18-29	Agriculture
22	GEOFFREY KIPROTICH	12/4/2019	30,000	RIMP4364/18-34	Agriculture
23	GEOFFREY KIPROTICH	12/4/2019	34,000	RIMP4364/18-35	Agriculture
24	CHARITY JERONO KOSGEI	18/4/19	30,000	RIMP4364/18-37	Agriculture
25	FLORENCE JEPKURUI KIPCHUMBA	8/2/2019	30,000	RIMP4364/18-46	Agriculture
26	FAITH KITE	26/11/18	30,000	RIMP4366/18-001	Education
27	PAUL KORIR TENOI	10/6/2019	27,000	RIMP4366/18-009	Education
28	DAVID KIMUTAI	11/1/2019	30,000	RIMP4366/18-11	Education
29	CLARA CHEBET CHUMO	10/6/2019	30,000	RIMP4366/18-13	Education
30	CLARA CHEBET CHUMO	10/6/2019	27,600	RIMP4366/18-14	Education
31	PAUL KORIR TENOI	10/6/2019	40,600	RIMP4366/18-16	Education
32	FAITH KITE	30/6/2019	13,600	RIMP4366/18-18	Education
33	JACKTONE HONGO OUKO	29/6/2019	93,400	RIMP4366/18-20	Education
34	BENEDICTA CHUMBA	20/5/19	30,000	RIMP4368/18-05	Lands
35	FELIX KIPKEMOI ROTICH	16/10/16	30,000	RIMP4368/18-06	Lands
36	BENEDICTA CHUMBA	15/9/19	30,000	RIMP4368/18-11	Lands
37	HILLARY KIPCHOGE CHELAL	29/1/19	30,000	RIMP4368/18-12	Lands
38	ABRAHAM KIPCHIRCHIR BARSOSIO	28/2/19	125,000	RIMP4368/18-17	Lands
39	BENEDICTA CHUMBA	1/10/2018	30,000	RIMP4368/18-18	Lands
40	KIPKOECH RONO FRANCIS	10/6/2019	451,500	RIMP4368/18-19	Lands
41	DUNCAN KIPSANG KIPLAGAT	10/6/2019	516,000	RIMP4368/18-21	Lands
42	PIUS KIMUTAI CHEPTAIGET	10/6/2019	582,800	RIMP4368/18-22	Lands
43	BENEDICTA CHUMBA	24/3/19	30,000	RIMP4368/18-24	Lands
44	HILLARY KIPCHOGE CHELAL	29/1/19	30,000	RIMP4368/18-25	Lands
45	BENEDICTA CHUMBA	6/3/2019	30,000	RIMP4368-13	Lands
46	CHRISTOPHER KANDIE	8/5/2019	30,000	RIMP4369/18-13	Roads
47	PATRICK KIPKURUI KIPKULEI	22/5/19	30,000	RIMP4369/18-22	Roads
48	KERICH, Mr. JOSPHAT KIPKOGEI	43740	28,500	RIMP4368/18-04	Roads
49	SILAS KIPLAGAT	2/5/2019	30,000	RIMP4371/18-007	Trade
50	BRIAN KIPCHUMBA RONO	25/1/19	30,000	RIMP4371/18-05	Trade
51	RAYMOND KEMBOI OMONEI	25/9/18	30,000	RIMP4371/18-06	Trade
52	JACKLINE JEROBON MUTWOL	10/2/2019	30,000	RIMP4371/18-23	Trade
53	JAMES KEMBOI KEITANY	17/5/19	161,900	RIMP4371/18-23	Trade

54	GEORGE OTIENO OBUMBA	14/9/18	30,000	RIMP4372/18-03	Sports
55	CAROLINE MAGUT	30/10/18	30,000	RIMP4372/18-05	Sports
56	MAGRINE SEREM	3/3/2019	60,000	RIMP4372/18-08	Sports
57	ANITA CHEROP TOROITICH	8/10/2018	9,000	RIMP4372/18-09	Sports
58	ELKANA KIPROP KIBET	25/2/19	30,000	RIMP4372/18-13	Sports
59	ELKANA KIPROP KIBET	25/2/19	20,000	RIMP4372/18-18	Sports
60	BENJAMIN KIPLETING KOSGEI	25/2/19	30,000	RIMP4372/18-19	Sports
61	GEORGE OTIENO OBUMBA	21/2/19	30,000	RIMP4372/18-22	Sports
62	ALBERT KIPTANUI CHERUIYOT	24/10/18	30,000	RIMP4372/18-23	Sports
63	BENJAMIN KIPLETING KOSGEI	15/3/19	10,000	RIMP4372/18-26	Sports
64	MAGRINE SEREM	10/6/2019	30,000	RIMP4372/18-27	Sports
65	ANNA JEPKOECH KOMEN	18/6/19	30,000	RIMP4372/18-28	Sports
66	ELKANA KIPROP KIBET	18/6/19	25,000	RIMP4372/18-30	Sports
67	GEORGE OTIENO OBUMBA	10/6/2019	30,000	RIMP4372/18-36	Sports
68	PATRICK WABENDE KUNYU	18/6/19	30,000	RIMP4372/18-37	Sports
69	MIKE KIBET MOSI	28-Jun-19	130,200	RIMP4372/18-38	Sports
70	PATRICK WABENDE KUNYU	28-Jun-19	30,000	RIMP4372/18-42	Sports
71	PATRICK WABENDE KUNYU	28-Jun-19	30,000	RIMP4372/18-43	Sports
72	ELKANA KIPROP KIBET	28-Jun-19	30,000	RIMP4372/18-50	Sports
73	ELIJAH KIPRONO CHEMWOREM	15/10/2018	20,000	RIMP4372/18-7	Sports
74	TITUS AYABEI	7/9/20 18	84,000	RIMP4373/18-01	PSM
75	PAUL KIPTOO KILIMO	28/2/19	230,600	RIMP4373/18-19	PSM
76	FRANSCICA BARTOO	4/9/18	124,400	RIMP4374/18-01	CPSB
77	RICHARD KAINO CHELANGA	17/12/18	30,000	RIMP4377/18-25	Livestock
78	EMILY CHEBET TIRGEI CHEPSAT	30/6/19	30,000	RIMP4377/18-56	Livestock
79	SELLA JEROTICH KWAMBAI	14/6/19	30,000	RIMP4377/18-61	Livestock
80	VINCENT KIMUTAI BARTUIN	2/6/2019	30,000	RIMP4377/18-63	Livestock
81	EMILY CHEBET TIRGEI CHEPSAT	12/6/19	30,000	RIMP4377/18-64	Livestock
82	EMILY CHEBET TIRGEI CHEPSAT	18/6/19	30,000	RIMP4377/18-68	Livestock
83	SIMON KIBET	31-Jan-19	26,500	DIMP4364/18-006	Agriculture
84	VONVENTURE KIPLIMO MURGOR	18-Apr-19	61,700	DIMP4364/18-16	Agriculture
85	HILLARY KIPCHOGE CHELAL	18-Jun-19	124,600	DIMP4368/18-007	Lands
86	LEONA NEKESA WAUDO	18-Jun-19	168,000	DIMP4368/18-05	Lands
87	KERICHI, Mr. JOSPHAT KIPKOGEI	18-Jun-19	249,000	DIMP4368/18-06	Lands
88	KIPROP KIPKOECH KORAT	18-Apr-19	431,954	DIMP4372/18-34	Sports
89	LYDIA KIPKEU	28-May-19	100,000	DIMP4372/18-55	Sports
90	CHRISTOPHER KOMEN	9-Dec-19	587,775	DIMP4367/18-004	Health
91	ABRAHAM KIPTOO	9-Dec-19	620,000	DIMP4373/18-45	PSM
92	SOLOMON KANDIE	9-Dec-19	640,000	DIMP4372/18-003	Sports
93	JAMES CHEPKIENG KOMEN	9-Dec-19	331,000	DIMP4372/18-47	Sports
94	CHRISTOPHER CHELIMO	9-Dec-19	282,000	DIMP4367/18-20	Health
95	DAVID KIRUI	9-Dec-19	700,000	DIMP4371/18-15	Trade
96	RAEL KIPYEGO	9-Dec-19	388,220	DIMP4364/18-27	Agriculture
97	MIKE MOSI	9-Dec-19	372,000	DIMP4364/18-24	Agriculture
98	CHRISTOPHER KIPKEMOI CHELIMO	9-Dec-19	126,600	RIMP436/19-01	Governor
99	DAVID KIPROP KIPCHUMBA	29-Jan-20	20,040	RIMP4362/19-11	Governor
100	FLORENCE JEPKOSGEI KILIMO	9-Dec-19	30,320	RIMP4362/19-14	Governor
101	NELSON KIPRUTO KIMELI	29-Jan-20	18,000	RIMP4362/19-34	Governor
102	MICHAEL KIPKEMOI SENGECH	29-Jan-20	50,000	RIMP4362/19-45	Governor
103	DINAH JEPKOSGEI KIRWA	29-Jan-20	30,000	RIMP4364/19-17	Agriculture
104	VONVENTURE KIPLIMO MURGOR	29-Jan-20	30,000	RIMP4364/19-18	Agriculture
105	RAEL KIPYEGO	29-Apr-20	30,000	RIMP4364/19-24	Agriculture
106	ALICE CHERUIYOT KIPLANGAT	21-May-20	30,000	RIMP4364/19-30	Agriculture
107	ALICE CHERUIYOT KIPLANGAT	1-Jul-20	30,000	RIMP4364/19-37	Agriculture
108	NELLY CHEMELI CHEROP	29-Jan-20	30,000	RIMP4366/19-000	Education
109	PHILEMON KIPCHUMBA BIWOTT	6-Sep-19	30,000	RIMP4366/19-001	Education
110	CLARA CHEBET CHUMO	29-Jan-20	30,000	RIMP4366/19-008	Education
111	FLORENCE JEPKEMBOI KIBOR	29-Jan-20	30,000	RIMP4366/19-009	Education

112	FAITH KITE	1-Nov-19	30,000	RIMP4366/19-01	Education
113	EDWIN KIPCHUMBA KISANG	29-Jan-20	100,000	RIMP4366/19-017	Education
114	JOEL CHUMBA KOSGEI	21-May-20	30,000	RIMP4366/19-022	Education
115	CLARA CHEBET CHUMO	9-Dec-19	35,047	RIMP4366/19-03	Education
116	FAITH JEMUTAI KITE	30-Dec-19	40,600	RIMP4366/19-04	Education
117	JONAH MURKOMEN KIPROP	29-Jan-20	30,000	RIMP4366/19-06	Education
118	FAITH JEMUTAI KITE	29-Jan-20	30,000	RIMP4366/19-12	Education
119	ALEX KIPSANG TOMNO	30-Jan-20	30,000	RIMP4366/19-13	Education
120	CLARA CHEBET CHUMO	29-Jan-20	93,600	RIMP4366/19-14	Education
121	SELLA JEPCHUMBA BEREM	29-Jan-20	305,700	RIMP4366/19-15	Education
122	FRANCISCA KANINI MAIMBA	29-Jan-20	50,000	RIMP4366/19-16	Education
123	CHRISTOPHER KANDIE	30-Jan-20	24,400	RIMP4366/19-18	Education
124	JAMES KIMOSOP	30-Jan-20	30,000	RIMP4366/19-19	Education
125	JEBET MERCY LAGAT	29-Jan-20	30,000	RIMP4366/19-20	Education
126	JACKTONE HONGO OUKO	30-Apr-20	30,000	RIMP4366/19-21	Education
127	MATHEW KORE CHEBOI	9-Dec-19	151,000	RIMP4367/19-05	Health
128	DAVID KIPKOSGEI CHERUIYOT	29-Jan-20	239,000	RIMP4367/19-06	Health
129	CHRISTOPHER KANDIE	30-Jan-20	24,200	RIMP4367/19-10	Health
130	JEBET VIOLA KOSGGEI	29-Jan-20	30,000	RIMP4367/19-2	Health
131	JUDITH JEPKOECH KOSGEI	9-Dec-19	30,000	RIMP4367/19-3	Health
132	SALLY JEPCHIRCHIR KIBII	9-Dec-19	24,700	RIMP4367/19-4	Health
133	BENEDICTA CHUMBA	1-Nov-19	30,000	RIMP4368/19-01	Water
134	DAVID KIPROP KEMBOI	5-Feb-20	15,700	RIMP4368/19-017	Water
135	JAMES KEMBOI KEITANY	9-Dec-19	76,000	RIMP4368/19-08	Water
136	BENEDICTA CHUMBA	9-Dec-19	24,900	RIMP4368/19-12	Water
137	FELIX KIPKEMOI ROTICH	30-Jan-20	30,000	RIMP4368/19-14	Water
138	FELIX KIPKEMOI ROTICH	29-Jan-20	30,000	RIMP4368/19-15	Water
139	BENEDICTA CHUMBA	25-Feb-20	30,000	RIMP4368/19-16	Water
140	FELIX KIPKEMOI ROTICH	25-Feb-20	30,000	RIMP4368/19-18	Water
141	NELSON KIPRUTO KIMELI	9-Mar-20	30,000	RIMP4368/19-19	Water
142	FELIX KIPKEMOI ROTICH	30-Apr-20	33,800	RIMP4368/19-20	Water
143	DAVID KIBET CHEBOI	21-Apr-20	30,000	RIMP4368/19-21	Water
144	DAVID KIBET CHEBOI	29-Apr-20	18,000	RIMP4368/19-22	Water
145	KERICH, Mr. JOSPHAT KIPKOGEI	21-Apr-20	30,000	RIMP4368/19-23	Water
146	NOAH KIPROP BOWEN	9-Dec-19	30,000	RIMP4369/19-03	Roads
147	RONALD KORIR CHEROP	30-Apr-20	30,000	RIMP4369/19-15	Roads
148	EDNA KETURE	21-May-20	30,000	RIMP4369/19-16	Roads
149	LORNA CHEPNGETICH KIPSANG	2-Jul-20	30,000	RIMP4371/19-025	Trade
150	ABIGAEL JEMUTAI KIPKURGAT	12-Mar-20	30,000	RIMP4371/19-15	Trade
151	JUSTINE K KWAMBAI	29-Apr-20	20,000	RIMP4371/19-17	Trade
152	PHILAMON KEMBOI YATOR	3-Jul-20	30,000	RIMP4371/19-26	Trade
153	MAGRIME JEMOSOP SEREM	9-Dec-19	30,000	RIMP4372/19-01	Sports
154	GEORGE OTIENO OBUMBA	8-Apr-20	30,000	RIMP4372/19-017	Sports
155	BENJAMIN KIPLETING KOSGEI	1-Nov-19	20,000	RIMP4372/19-04	Sports
156	BENJAMIN KIPLETING KOSGEI	9-Dec-19	30,000	RIMP4372/19-07	Sports
157	ALBERT KIPTANUI CHERUIYOT	30-Dec-19	30,000	RIMP4372/19-09	Sports
158	MAGRIME JEMOSOP SEREM	29-Jan-20	30,000	RIMP4372/19-10	Sports
159	ANITA CHEROP TOROITICH	30-Jan-20	30,000	RIMP4372/19-12	Sports
160	ELKANA KIPROP KIBET	8-Apr-20	30,000	RIMP4372/19-16	Sports
161	BENJAMIN KIPLETING KOSGEI	8-Apr-20	29,200	RIMP4372/19-19	Sports
162	HILLARY KIPCHOGE CHELAL	8-Jun-20	30,000	RIMP4372/19-21	Sports
163	MAGRINE SEREM	8-Jun-20	30,000	RIMP4372/19-22	Sports
164	ELKANA KIPROP KIBET	8-Jun-20	30,000	RIMP4372/19-23	Sports
165	ABRAHAM CHEBOI KIPTOO	1-Nov-19	34,000	RIMP4373/19-000	PSM
166	JOSHUA KIPKOECH CHEROP	1-Nov-19	30,000	RIMP4373/19-001	PSM
167	JULIUS KIMUTAI TUITOEK	1-Nov-19	24,150	RIMP4373/19-009	PSM
168	MESHACK BOWEN	11-Oct-19	20,000	RIMP4373/19-01	PSM
169	CATALINE JEPKURUI KIPYAGAN	8-Apr-20	30,000	RIMP4373/19-051	PSM

170	CATALINE JEPKURUI KIPYAGAN	1-Nov-19	24,150	RIMP4373/19-07	PSM
171	JOEL KIPKORIR	9-Dec-19	30,000	RIMP4373/19-11	PSM
172	RAEL JEPKOECH TANUI	9-Dec-19	30,000	RIMP4373/19-12	PSM
173	AMOS KIPROP KIPTOO	9-Dec-19	30,000	RIMP4373/19-13	PSM
174	JOHNSTONE KIMASE	9-Dec-19	30,000	RIMP4373/19-14	PSM
175	SHEILAH JEPKEMBOI BIRIR	9-Dec-19	30,000	RIMP4373/19-15	PSM
176	NANCY JEPCHUMBA KIGEN	9-Dec-19	30,000	RIMP4373/19-16	PSM
177	JONAH KIPLAGAT CHEMWENO	9-Dec-19	30,000	RIMP4373/19-19	PSM
178	CAROLINE KIPLAGAT	9-Dec-19	27,400	RIMP4373/19-20	PSM
179	DENNIS KIPRONO KOSGEI	9-Dec-19	27,000	RIMP4373/19-21	PSM
180	DENNIS KIPRONO KOSGEI	9-Dec-19	25,200	RIMP4373/19-22	PSM
181	CHRISTOPHER KANDIE	30-Jan-20	24,400	RIMP4373/19-28	PSM
182	LEAH PAMELA RONO	1-Nov-19	69,000	RIMP4373/19-3	PSM
183	ABRAHAM CHEBOI KIPTOO	29-Jan-20	204,700	RIMP4373/19-36	PSM
184	CATALINE JEPKURUI KIPYAGAN	29-Jan-20	184,200	RIMP4373/19-38	PSM
185	CHRISTINE JERUTO NGENO	1-Nov-19	51,750	RIMP4373/19-4	PSM
186	PIUS CHEPKIENY KIBET	5-Feb-20	30,000	RIMP4373/19-40	PSM
187	RAEL JEPKOECH TANUI	30-Jan-20	30,000	RIMP4373/19-41	PSM
188	LEAH PAMELA RONO	29-Jan-20	204,700	RIMP4373/19-42	PSM
189	ALBERT KIPTANUI CHERUIYOT	31-Dec-19	20,000	RIMP4373/19-44	PSM
190	WILFRED YANO CHEPKOLE	1-Nov-19	51,750	RIMP4373/19-5	PSM
191	ALEX KIPSANG TOMNO	29-Jan-20	184,200	RIMP4373/19-50	PSM
192	ABRAHAM CHEBOI KIPTOO	29-Apr-20	30,000	RIMP4373/19-53	PSM
193	VALARY JELAGAT CHELIMO	8-Apr-20	30,000	RIMP4373/19-54	PSM
194	CATALINE JEPKURUI KIPYAGAN	21-May-20	30,000	RIMP4373/19-55	PSM
195	JOHNSTONE KIMASE	2-Jul-20	30,000	RIMP4373/19-56	PSM
			17,936,606		

Ageing Analysis of Accounts Receivable

Over 2 years	9,528,204
Below 1years	8,408,402
Total	17,936,606

3	KITANY VTC	Sports	97	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	703,000.00	Services
4	CHEBARA VTC	Sports	189	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	229,500.00	Services
7	CHEPSIREI TTI	Sports	198	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	733,000.00	Services
8	NEHEMA INSTITUTE	Sports	200	29-Oct-19	29-Oct-19	Training of youth on driving Skill	45,200.00	Services
9	KIPSOEN TTI	Sports	219	30-Oct-19	30-Oct-19	Equipping youths with technical skills at VTCs & TVETS	320,000.00	Services
10	KAPCHEROP TTI	Sports	290	14-Apr-20	14-Apr-20	Equipping Youths With Technical Skills at VTCs & T	58,000.00	Services
11	MERU TTI	Sports	311	31-Oct-19	29-Oct-19	Equipping Youths With Technical Skills at VTCs & T	28,100.00	Services
12	KAPCHEROP VTC	Sports	312	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	14,268.00	Services
13	KAPCHEROP YOUTH POLYTECHNIC	Sports	313	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	16,000.00	Services
14	KITALE POLYTECHNIC	Sports	314	29-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	28,100.00	Services
15	KITALE TTI	Sports	316	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	48,000.00	Services
16	Yeken company ltd	Health	322	13/3/2020	20/3/2020	Proposed renovation of Kamogo H/C	999,990.00	Services
17	NUU TVC	Sports	335	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	28,150.00	Services
18	ITEN POLYTECHNIC	Sports	359	29-Oct-19	29-Oct-19	Installation of goal posts,	507,000.00	Services
20	ITEN POLYTECHNIC	Sports	416	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	229,428.00	Services
22	TUGURO & SONS INVESTMENT	Sports	436	31-Oct-19	31-Oct-19	Ward Athletics Championship for Sengwer	110,200.00	Services
23	WYLLIMA ENTREPRISES	Sports	437	31-Oct-19	31-Oct-19	Ward Athletics for Moiben Kuserwo	199,500.00	Services
24	Rotalink Engineering Company Limited	Roads	448	31/3/2020	27/4/2020	Proposed Maintenance of Chepkol-Renge Road	1,568,000.00	Services
25	Reignstar Company Ltd	Roads	457	30/3/2020	20/4/2020	Proposed Maintenance of Toroko-Konot Road	330,000.00	Services
26	MECHANICAL AND TRANSPORT FUND	Sports	480	12-May-20	12-May-20	Levelling of Kibeygor school field	686,000.00	Services
27	Agrolive Enterprises	Livestock	483	23/03/2019	28/11/19	Provision of AI services	53,000.00	Services
28	Agrolive Enterprises	Livestock	484	23/03/2019	28/11/19	Provision of AI services	132,500.00	Services
29	RAIMON	Sports	489	18-May-20	18-May-20	Furnishing of Kochohwo social Hall	7,800.00	Services
30	INTEN INTERGRATED	Sports	493	20-May-20	20-May-20	Social Empowerment for youth, women and PWDs	150,000.00	Services
31	KITANY SECONDARY SCHOOL	Sports	502	22-May-20	22-May-20	facilitation under-13 soccer and handball clinic	300,000.00	Services
32	MOKWO GIRLS	Sports	505	22-May-20	22-May-20	Organize children assembly at the ward level	200,000.00	Services
34	NEHEMA INSTITUTE	Sports	507	26-May-20	26-May-20	Training of youth on driving Skill	624,750.00	Services
35	Tellons Holding Ltd	Roads	508	12/4/2020	22/4/2020	Proposed Construction of 12m Span Steel Footbridge at Aino	1,199,100.00	Services
36	ITEN POLYTECHNIC	Sports	510	31-Oct-19	31-Oct-19	Equipping Youths With Technical Skills at VTCs & T	882,000.00	Services
37	ACHATE ENTERPRISES	Sports	511	5-May-20	5-May-20	Organize sports activities in the ward (Football and Athl	738,500.00	Services
38	XUNGTECH FIRE ENG	Sports	514	29-May-20	29-May-20	Upgrading of Kapsovar ICT center network	200,000.00	Services
39	MACKNOX CONTRACTORS	Sports	519	31-Oct-19	31-Oct-19	Kapcherop ICT Equipment and Networking	140,200.00	Services
40	ITEN POLYTECHNIC	Sports	522	4-Jun-20	4-Jun-20	Training of student from embobut ward	399,100.00	Services
41	NEHEMA INSTITUTE	Sports	523	4-Jun-20	4-Jun-20	Equipping Youths With Technical Skills at VTCs & T	299,000.00	Services
42	NEHEMA INSTITUTE	Sports	524	4-Jun-20	4-Jun-20	Equipping Youths With Technical Skills at VTCs & T	299,000.00	Services
43	LIBOB ENTERPRISES	Sports	526	10-Jun-20	10-Jun-20	Sewing and decoration of cultural uniform	99,750.00	Services
44	MOKWO GIRLS	Sports	531	13-Jun-20	13-Jun-20	Support athletics training centre at Mokwo	570,400.00	Services
45	HILLMAX ENTREPRISES	Sports	532	16-Jun-20	16-Jun-20	Capacity building of women youth and PWD for Endo	100,000.00	Services
46	HILLMAX ENTREPRISES	Sports	533	16-Jun-20	16-Jun-20	Capacity building of women, youth and PWD for Sov N	83,500.00	Services
47	HILLMAX ENTREPRISES	Sports	534	17-Jun-20	17-Jun-20	Capacity building of women, youth and PWD for Metke	228,900.00	Services
48	HILLMAX ENTREPRISES	Sports	535	17-Jun-20	17-Jun-20	Sensitization Training and IGA Items for Kapsovar	600,000.00	Services
49	MORINA LIMITED	Sports	537	19/03/2020	6/4/2020	Levelling of school field & Construction of School gate	980,000.00	Services
50	Agrolive Enterprises	Livestock	565	15/04/2020	28/11/19	Provision of AI services	397,500.00	Services
51	Agrolive Enterprises	Livestock	566	15/04/2020	28/11/19	Provision of AI services	196,000.00	Services
52	Agrolive Enterprises	Livestock	567	15/04/2021	28/11/19	Provision of AI services	90,200.00	Services
53	Agrolive Enterprises	Livestock	568	16/04/2020	28/11/19	Provision of AI services	869,200.00	Services
54	Siniento Tekan Enterprises	Landis	629	12/6/2020	12/6/2020	Provision of feasibility study on mother and baby wing at ICR	1,843,700.00	Services

55	Xungtech Fire Engineering Services	Lands	630	12/6/2020	12/6/2020	Provision of feasibility study on ESIA for Chebuser Kapkobil	1,068,803.00	Services
56	Kapcherop teachers housing technical contractors l	Livestock	639	18/5/2020	4/6/2020	Plumbing .Electricity installation .Toilet construction	450,800.00	Services
57	garlins enterprise limited	Livestock	648	22/05/20	19/06/2020	Provision of SACCO loans to youth and women	980,000.00	Services
58	Soywo construction and supplies limited	Livestock	679	16/06/20	1/7/2020	Operationalize ATM	200,600.00	Services
59	Soywo construction and supplies limited	Livestock	680	16/06/20	1/7/2020	Operationalize ATM	151,400.00	Services
60	Soywo construction and supplies limited	Livestock	681	16/06/20	1/7/2020	Operationalize ATM	125,000.00	Services
							22,365,799.00	
1	CHRIS BEE	Sports	230	30-Oct-19	30-Oct-19	Supply and delivery of beehives	21,900.00	Goods
2	CULLEN EA COMPANY	Sports	234	31-Oct-19	31-Oct-19	Supply and delivery of bulling aysrshers Heifers	135,000.00	Goods
3	Kalro-coffee research institute	Livestock	302	24/04/2020	24/04/2020	supply of coffee seeds	15,000.00	Goods
4	Jomicha enterprises ltd	Health	346	20/3/2020	20/3/2020	supply and delivery of medical equipments to anin dispensary	1,083,670.00	Goods
5	BAITANY AGRO VET	Sports	397	23-Mar-20	4/6/2020	supply and delivery of EFC and CCPV vaccines	100,000.00	Goods
6	NYIROT INVESTMENTS LTD	Sports	427	7-Apr-20	7-Apr-20	Supply of Sports Equipment	145,950.00	Goods
7	TAIYROP INVESTMENTS	Sports	434	14-Apr-20	14-Apr-20	Supply and delivery of Dairy cows	523,005.00	Goods
8	TALEX ENTERPRISES	Sports	462	5-May-20	5-May-20	Supply and delivery of dairy cow, goats and dorper shee	432,500.00	Goods
9	KISOBEI	Sports	467	5-May-20	5-May-20	Supply and delivery of event decoration materials	167,000.00	Goods
10	ROTUS BUILDING AND SUPPLIES	Sports	488	18-May-20	18-May-20	Supply and delivery of Poultry chicks	134,000.00	Goods
11	Global Vine Enterprises	Livestock	506	28/11/2019	28/11/2019	vaccines, purchase of fridge and motorbike	580,000.00	Goods
12	TALMOOY	Sports	508	26-May-20	26-May-20	Supply and delivery of Dorper sheep	84,000.00	Goods
13	TALMOOY	Sports	509	26-May-20	26-May-20	Supply and delivery of Dairy cows	90,000.00	Goods
14	PRISTIM SUPPLIES	Sports	517	5-May-20	5-May-20	Supply and delivery of Dairy cows and Goats	289,500.00	Goods
15	ALRENGS LIMITED	Sports	518	16-Jun-20	16-Jun-20	Supply and delivery of dairy cows and merino sheep	286,500.00	Goods
16	WELLCOME BREAK	Sports	521	3-Jun-20	3-Jun-20	Supply and delivery of Cabbage seeds	80,000.00	Goods
17	Cheptundu holdings limited	Livestock	529	4/3/20	15/06/2020	Purchase of heifer cows	1,176,000.00	Goods
18	SONYO ENTREPRISES	Sports	536	19-Jun-20	19-Jun-20	Supply of Sports Equipment for County	449,800.00	Goods
19	Kerole Holdings ltd	Health	544	9/6/2020	12/6/2020	supply of water tank to Changach Barak dispensary	99,500.00	Goods
20	teta dairy and breeding company limited	Livestock	559	14/04/20	13/05/20	Purchase of 210 Heifers for Chebaror Location	7,840,000.00	Goods
21	teta dairy and breeding company limited	Livestock	560	14/04/20	13/05/20	Purchase of heifers for Bugar and Kapkatui sub-locations	3,431,400.00	Goods
22	Teta dairy and breeding company limited	Livestock	561	15/04/20	13/05/20	Purchase for heifers	2,940,000.00	Goods
23	cullen east africa company limited,NANDI	Livestock	569	20/04/20	6/5/2020	Purchase of heifers	1,568,000.00	Goods
24	fako dairy farm limited	Livestock	579	29/4/2020	13/05/20	Purchase of 88 Heifer Breeds for Kamoi Location	1,470,000.00	Goods
25	Rotarok company Ltd	Livestock	591	22/04/20	8/5/2020	Purchasing improved kienyeji	176,400.00	Goods
26	Teta dairy and breeding company limited	Livestock	604	29/04/2020	13/05/20	Purchase of heifers for Korkitony/Kendur	2,439,390.00	Goods
27	kiramgel logistics enterprice	Livestock	657	28/05/20	17/06/20	Purchase of improved kienyeji chicken	29,585.00	Goods
							25,788,100.00	
	GRAND TOTAL						77,101,513.80	

ELGEYO MARAKWET COUNTY					
RECURRENT PENDING BILLS AS AT 30TH JUNE, 2020					
OFFICE OF GOVERNOR					
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Oustanding Pending Bill Amount (Kshs.)
1	JONKER ENTERPRISES	815391	22/06/2020	SUPPLY AND DELIVERY OF OFFICE EQUIPMENTS	300,000
2	LATINGEI SERVICES LTD	814820	18/06/2020	CONSTRUCTION OF ABOLUTION BLOCK	960,000
3	ROYAL STAR	191	11/6/2020	SUPPLY AND DELIVERY OF BANNER AND PODIUM	124,800
4	MALAI AUTO HOLDINGS	181	29/05/2020	MINOR SERVICE FOR 28CG 071A	47,850
5	MALAI AUTO HOLDINGS	164	24/4/2020	SERVICE FOR 28CG029A	29,200
6	MFI	215	16/6/2020	SUPPLY OF 3 IN 1 PRINTER	60,000
7	MULTITECH MOTORS	205	14/6/2020	SERVICE FOR KBV 945N	22,040
8	MALAI AUTO HOLDINGS	209	14/06/2020	SERVICE FOR 28 CG 071A	80,600
9	MALAI AUTO HOLDINGS	210	14/6/2020	SUPPLY OF SPARE PARTS FOR 28CG 029A	70,050
10	PRISTIM SUPPLIES LTD	214	16/6/2020	SUPPLY OF (2) SAMSUNG A70	108,000
11	A. TOUCH SAFARIS	212	15/6/2020	PROVISION OF AIRTICKETS	138,950
12	UAP INSURANCE	796	14/6/2020	PROVISION OF INSURANCE COVER FOR 28 CG 021A	58,675
	Total				2,000,165
FINANCE AND ECONOMIC PLANNING					
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Oustanding Pending Bill Amount (Kshs.)
1	AFRICAN TOUCH SAFARIS LTD, ELDORET	154	19/11/2019	Travel costs(airlines,bus,railway,mileage,allowances)	9,540
2	AFRICAN TOUCH SAFARIS LTD, ELDORET	160	22/04/2020	Travel costs(airlines,bus,railway,mileage,allowances)	28,500
3	AFRICAN TOUCH SAFARIS LTD, ELDORET	156	22/4/2020	Travel costs(airlines,bus,railway,mileage,allowances)	9,500
4	AFRICAN TOUCH SAFARIS LTD, ELDORET	155	15/05/2020	Travel costs(airlines,bus,railway,mileage,allowances)	3,970
5	UAP INSURANCE COMPANY LIMITED, UAP INSURANCE C	272	27/06/2020	Motor Vehicle Insurance	29,820
6	UAP INSURANCE COMPANY LIMITED, UAP INSURANCE C	275	27/06/2020	Motor Vehicle Insurance	20,430
7	BELIO FILLING STATION, ITEN	125	25/06/2020	Fuel	30,000
8	Melee Investment Limited, eldoret	191	13/02/2020	Fuel	70,000
9	AFRICAN TOUCH SAFARIS LTD, ELDORET	281	19/11/2019	Accommodation- Domestic Travel	9,400
10	LELIN OVERLAND CAMPSITE, ITEN	142	17/12/2019	Training expenses	425,000
11	UAP INSURANCE COMPANY LIMITED, UAP INSURANCE C	215	15/11/2017	Insurance	47,210
12	LELIN OVERLAND CAMPSITE, ITEN	1521718	18/10/2017	accommodation	87,750
	Total				771,120
AGRICULTURE, LIVESTOCK AND FISHERIES					
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Oustanding Pending Bill Amount (Kshs.)
1	Chebororwa ATC	337	18/05/2020	Provision of cathering services.	147,414
2	African touch safaris	TIN0220020090	14/05/2020	Provision of airtravel	33,100
3	African touch safaris	TIN0219110339	26/12/2019	Provision of airtravel	40,900
4	Elgon valley resort	057	28/02/2020	Provision of cathering services.	32,200
	Total				253,614

EDUCATION, SCIENCE AND TECHNOLOGY						
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)	
1	UAP Insurance Company Limited	280	16-Jun-20	Insurance policy for vehicle no 280G017A	45,745	
3	African Touch Safaris	137	13/02/2020	Commercial Airplane travel	53,920	
4	Melee Investment Ltd	203	9/4/2020	Supply of fuel	300,000	
5	Belio filling station	104	19/12/2019	Supply of fuel	200,000	
6	African Touch Safaris	T1N021802034	8/5/2020	Commercial Airplane travel	35,710	
7	African Touch Safaris	T1N022002007	15/5/2020	Commercial Airplane travel	32,350	
8	The Noble Hotel & Conference Centre	7,558	29/05/2020	Half day onference on 28th May,2020	72,000	
9	The Noble Hotel & Conference Centre	7,555	22/05/2020	Full day Conference,18th ,19th ,20th,21st& 22nd May,2020	108,772	
	Total				848,497	
HEALTH						
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)	
LANDS, HOUSING AND PHYSICAL PLANNING						
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)	
1	kplc	202006DC0010		electricity	387,294	
2	Brand me-media limited	308946	10/6/2020	Training conference services	586,000	
3	African touch	1237246	27/3/2017	Air ticket	19,000	
4	African touch	174	29/10/2019	Air ticket	15,400	
5	African touch	173	21/10/2019	Air ticket	15,400	
6	emoiga stores	172	21/10/2019	supply of fuel	70,000	
7	suguta filling station	619	18/5/2020	supply of fuel	70,000	
8	belio filling station	620	18/5/2020	supply of fuel	174,659	
9	emoiga stores	639-	15/5/2020	supply of fuel	59,000	
10	UAP Insurance Company	540	7/4/2020	insurance	21,505	
11	Postal Corporation	594	5/5/2020	postal services	18,900	
12	Peter kipkemboi	18/54/NR	5/4/2020	supply of newspapers	12,600	
	TOTAL	96	29/5/2020		1,449,758	
ROADS, PUBLIC WORKS AND TRANSPORT						
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)	
1	Trendsetters IT solutions	592	14/5/2020	supply and delivery of spectre Laptop	140,000	
2	Scalerm Limited	437	1/4/2020	Supply of coloured Tonner	109,500	

3	Vineto Enterprises	603	15/5/2020	Supply of service kits	163,100
	Total				412,600
YOUTH, SPORTS, CULTURE AND GENDER					
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)
1	TOYOTA KENYA	210	20-Oct-19	Vehicle Repairs	78,709
2	NOBLE HOTEL	275	28-Nov-19	Conference Hire	32,000
3	BELIO FILLING STATION	529	11-Jun-20	Fuel	30,050
	TOTAL				140,759
ICT AND PUBLIC SERVICE					
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)
1	Kenya school of Government	139	28.02.2020	Training of staff from the department	150,000
2	Kenlands vehicle spares	184	15.05.2020	Supply of motor vehicle spare parts and servicing of the vehicle	126,600
3	Postal Corporation of Kenya	16161	27/05/2020	Rental payment of post box	29,860
4	Peter Kiprotich Kipkemoi	93	29.5.2020	Supply of news papers	15,360
	TOTAL				321,820
COUNTY PUBLIC SERVICE BOARD					
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)
	KENYA SCHOOL OF GOVERNMENT	122	18/6/2020	TRAINING FEES	208,000
	KENYA SCHOOL OF GOVERNMENT	129	18/6/2020	TRAINING FEES	145,000
	SAFARICOM	130	18/6/2020	SUBSCRIPTION FOR HOSTING CPSB SYSTEM	119,000
	SAFARICOM	135	18/6/2020	SUBSCRIPTION FOR HOSTING CPSB SYSTEM	77,000
	NATION MEDIA	33	7/6/2019	ADVERTISEMENT	195,228
	CIC INSURANCE	115	16/6/2020	MEDICAL COVER	277,000
	ELRIPKOR LTD	131	19/06/2020	COMPUTERS	180,000
	MELEE LTD			SUPPLY OF FUEL	71,000
	CPSB NATIONAL FORUM			ANNUAL SUBSCRIPTION	170,000
	Total				1,442,228
LIVESTOCK PRODUCTION, FISHERIES AND CO-OPERATIVE DEVELOPMENT					
S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount (Kshs.)
1	African Touch Safaris	428	3/3/2020	Air ticket	3,970
2	African Touch Safaris	429	3/3/2020	Air ticket	17,000
3	Allanbrian company limited	645	21/05/2020	Staff tags	50,000
4	FRACA SERVCOM ENT LTD	393	24/02/2020	Office furniture	191,500
5	Futuretech Computer Solutions LTD	233	17/06/2019	Internet connection	129,500
6	African Touch Safaris	263	13/11/2019	Air ticket	8,500
	Total				400,470
	GRAND TOTAL				8,041,031

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