

REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF ELGEYO
MARAKWET**

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	26/2/2025
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COMMITTEE	
CLERK AT THE TABLE	Njaba



COUNTY GOVERNMENT OF ELGEYO MARAKWET

COUNTY EXECUTIVE ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024**

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



County Government of Elgeyo Marakwet
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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Fiduciary Management - The key management personnel who had financial responsibility

2. Key Entity Information And Management

a) Background information

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

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

Vision

A destination of choice for tourism, sports and investments

Mission

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

Core Values

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

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Office of the Governor	To promote and participate in the provision of County government services to all.
3.	Agriculture and Irrigation	Promote food security, poverty reduction and employment creation in Elgeyo Marakwet County.
4.	Water, Environment and Climate Change	Plan, promote and protect the County natural resources for sustainable quality life
5.	Education and Technical Training	To provide and promote education and training environment conducive for acquisition of desired values attitude, knowledge, skills and competencies for socio-economic transformation
6.	Health Services	To provide quality health care services that is accessible, equitable and affordable to all county citizen

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

b) Key Management team

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

No.	Designation	Name
1	Governor	H.E Wisley Rotich
2	Deputy Governor	H.E Prof. Grace Jerotich Cheserek
3	CECM-Finance and Economic Planning	Alphaeus Kipsang Tanui
4	CECM-Agriculture, Livestock, Fisheries and Irrigation	Edwin Kibet Seronei
5	CECM-Roads, Public Works and Transport	Emmy Jerotich Kosgei
6	CECM-Public Service, Devolution, Administration, Communication, ICT & E-Governance	Monica Jeptum Rotich
7	CECM-Cooperatives, Trade Industrialization, Tourism and Wildlife.	Robert Kiptoo Kangogo
8	CECM-Lands, Physical Works, Housing and Urban Development	Thomas Kipkemboi Maiyo
9	CECM-Education and Technical Training	Edwin Kiplagat Kibor
10	CECM-Health Services	Michael Kipkorir Kibiwot
11	CECM-Sports, Youth Affairs, Culture, Children and Social Services	Purity Jekpurui Koima
12	CECM-Water, Environment and Climate Change	Jason Kemboi Lagat
13	County Secretary	Paul Chemmutter

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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC Finance and Economic Planning	Alphaeus K.Tanui
2.	Chief officer -Finance & Economic Planning	Kipruto Chesos P
3.	Chief officer-Health and Sanitation	Jeremiah Chirchir
4.	Chief officer-Office of governor	Lornah Kipsang
5.	Chief officer–Agriculture and Irrigation	Edwin Komen
6.	Chief officer–Livestock, Cooperatives & Fisheries	Robert Lagat
7.	Chief officer - Sports, Youth Affairs, Culture, Children and Social Services	Lily Kimetto
8.	Chief officer - Cooperatives, Trade Industrialization, Tourism and Wildlife	Elizabeth Korir
9.	Chief Officer -Water, Environment and Climate Change	Isaac Koech
10.	Chief officer –Roads ,Public Works, Transport and Energy	Flomency Kosgei
11.	Chief officer– Education and Technical Services	Paul S.Rutto
12.	Chief officer – Public Service, Devolution, Administration,	Charity Kimaiyo
13.	Chief Officer -Promotive Health	Caroline Magut
14.	Chief Officer –Lands	Emmanuel Birir
15.	Chief Officer -ICT	Daniel Kimutai
16.	Board Secretary –CPSB	Christine Ngeno
17.	County Secretary	Paul Chemmutter
18.	Director of Accounting Services	JohnKeen Murkeu Jairo
19.	Director of Budget & Economic planning	John Maritim
20.	Ag. Director of Supply Chain	Peter Maiyo
21.	Ag.Director of Revenue	Solomon Kandie

d) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements include;

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

e) County Executive Headquarters

P.O. Box 220-30700

Elgeyo Marakwet County Treasury Building, Iten

Eldoret -Iten Road

ITEN, KENYA

f) County Executive Contacts

Telephone: 053-4142277

E-mail: elgeyomarakwet.go.ke

Website: www.elgeyomarakwet.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Kenya Commercial Bank

P.O Box 456-30700

Iten

3. Equity Bank

P.O. Box 75104-00200

Nairobi

4. Access Bank Ltd

P.O.Box 34353-00200

Nairobi

5. Cooperative Bank

P.O.Box 48231-00100

Nairobi

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h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

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3. Governance Statement

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

The County is made up of a County Assembly, County Executive and 7 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

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

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

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

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

The County Assembly

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

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

1. Public Accounts Committee
2. Budget and Appropriations Committee

Public Accounts Committee

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

Budget and Appropriations Committee

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

Audit Committee

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

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

Communication with all Stakeholders

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

Risk management policy

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

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4. Foreword by the CECM Finance and Economic Planning

The financial statements for County Government of Elgeyo Marakwet for the period ended 30 June, 2024 have been prepared to comply with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

The County Government of Elgeyo Marakwet operates on a Revenue Ceiling of Sh. 6,794,102,555 in the FY 2023/2024 comprising of:

Recurrent Expenditure	-Sh. 4,241,227,005
Development Expenditure	-Sh. <u>2,552,875,550</u>
Total	Ksh. <u>6,794,102,555</u>

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

Transfers to County Executive	4,668,358,494
Transfers to County Assembly	<u>706,717,023</u>
Total Ksh.	<u>5,375,075,517</u>

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

	Final Budget	Transfers from CRF	Balance
County Executive	6,087,253,510	4,668,358,494	1,418,895,016
County Assembly	706,848,845	706,717,023	131,822
Total Ksh.	6,794,102,355	5,375,075,517	1,419,026,838

The total transfers of Ksh. 4,668,358,494 to Elgeyo Marakwet County Executive from the CRF to the during the year consist of;

<i>Transfers form CRF</i>	(Kshs.)
County Executive –CBK Recurrent account	3,423,046,794
County Executive –CBK Development account	1,099,654,834
FLOCCA & Iten Municipality	<u>145,656,866</u>
Total	<u>4,668,358,494</u>

The total expenditure for the County Executive during the year amounted to Kshs. 4,649,608,582. The total requisition of funds amounting to Kshs 4,479,577,024 was approved by the Controller of Budget.

The absorption rates and expenditure for recurrent expenditures and development expenditure for the Elgeyo Marakwet County Executive is summarized below;

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	Budget	Actual	Absorption
Recurrent Expenditure	3,523,377,960	3,426,794,528	97%
Development Expenditure	2,297,593,107	1,222,814,054	53%
Total KSh	5,820,971,067	4,649,608,582	80%

The overall absorption of funds by Elgeyo Marakwet County Executive during the financial year 2023/2024 is 80%

The Financial liabilities amounting to Sh. **101,382,146** recognized under Note 15 of the financial statements relate to the retention monies held in Trust.

The challenges faced in the implementation of FY 2023/2024 budget include;

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

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the period ended 30th June, 2024 reflect the true and fair view.



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Alphaeus K. Tanui

CECM Finance and Economic Planning
County Government of Elgeyo Marakwet

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

5. Statement of Performance against County Predetermined Objectives

Strategic development objectives

Elgeyo Marakwet CIDP for the period 2023-2027 has identified five key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the fourth Medium Term Plan MTP IV of the Kenya vision 2030, Sustainable development Goals (SDGs), Agenda 2063, the Governor's Manifesto, along with other national policies and international commitments.

The strategic objectives are a product of synthesis of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the 2023-27 County's CIDP are to:

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

The progress made in attaining the objectives of the 2023-27 CIDP for Elgeyo Marakwet County are detailed in the table 1

Table 1: Progress on attainment of Strategic development objectives

Ref	Objective as per CIDP	Performance/Progress made up since 2023 up to date	Remarks (Explain The reasons underperformance/ Over performance)
	To improve crop production, post-harvest management and household income	In the year 2023, the department distributed (i) 839,625 seedlings for the prioritized crop value chains (PCVC) (Mango, Avocado, Macadamia, Coffee and tea) and (ii) 294,550 Kgs of seed (Irish Potato) to farmers. The seedlings/seed established an area of 1064Ha. for the prioritized crop value chains. This is a 37% increase in production area from 2840 ha to 3905 Ha.	EDA public participation fora at the ward levels determine the priority value chains to be supported and the allocations. Quantities procured and distributed are determined by the ward allocations in the ADP.
	To minimize degradation of agricultural farms and rehabilitate degraded areas	In the year 2023 the department has laid and conserved 415 farms with various conservation structures in a bid to minimize land degradation.	Only three wards of Kamariny, Cherangany/ Chebororwa and Soy North allocated funds for soil conservation projects in the period
	To enhance quality and diversity of agricultural produce through irrigation	-16 irrigation water furrows rehabilitated -5 groups supported with portable pumps and pipes -4 irrigation pipelines constructed for small scale farming -12 food security farms that are under subsistence irrigation fenced covering a total area of over 3,600 acres.	We targeted to implement the Kimwarer and Arror dam projects to attain an additional 5000 Ha. The two projects have not been implemented.
	Promote social protection and empowerment to achieve a socially inclusive and empowered society	The county managed to ensure provision of medical insurance cover for 2115 elderly persons, 12 PLWDS groups, 78 Women groups, and 63 youth groups supported with projects which are income generating in nature. A total of 1,625 youths were trained on various economic and empowerment Skills. To empower citizens academically, a total of 834 students completed Vocational Training Centre, VTC training by F/Y 2020/2021. Regarding student: workshop ratio, county performance is 85:1 against CIDP target of 40:1. For	The County had targeted to provide medical cover for elderly between 65-70 years in the community across all wards. However, some of the wards didn't allocate funds to ensure medical cover for the elderly thereby making it difficult to provide the cover to all elderly persons in the county. The target therefore was not met. The CIDP target was set at 22 VTC

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Ref	Objective as per CIDP	Performance/Progress made up since 2023 up to date	Remarks (Explain The reasons underperformance/ Over performance)
		ECDEs, a total of 148 centres have been completed and equipped for the period under review	workshops constructed by 2021 but only 8 have so far been constructed against a growing demand necessitated by surge in enrolment in VTCs. this explains the low number of trainees and trainee: workshop ratio
	To increase road network accessibility	The total county road network has increased from 2,060 KM to 2,243.3 KM implying a 9 percent increase.	The CIDP target was 2,649 by 2021, this means that the performance of the targets is below schedule. This can be attributed to the need to focus more on maintenance of existing road networks to improve accessibility.
	To enhance sustainable access to potable water in a clean environment	40 intakes, 62 masonry tanks have been constructed, 22 bore holes have been drilled and equipped and 280 Km pipeline laid.	Resource constraints have hampered the achievement of the targets in the period under review
	To enhance sustainable management and conservation of the environment	2 hectares of wetlands have been conserved, 2 policies namely, Climate Change Policy and Sustainable Forest Management and Tree Growing Policy, 2020 have been formulated and passed.	The termination of the EU-WaTER programme meant for the rehabilitation of the cherangany ecosystem reduced resource allocation thus under-achieved of the targets
	To improve health status of the individual, family and Community	Improved immunization coverage from 69% to 70%. The proportion of facilities offering immunization services has improved from 60% to 90%. The number of women delivering under a skilled birth attendant has increased from 67.4% to 69%. 2 BLS (Single Patient transport) Ambulances acquired.	Resource constraints have hampered the achievement of the targets in the period under review
	To reduce incidences of preventable diseases and ill health.	126 community health units established with 1260 Community Health Promoters issued kits and also paid stipend of 2,500/- for 6 months. 4 primary health care	Resource constraints have hampered the achievement of the targets in the period under review

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Ref	Objective as per CIDP	Performance/Progress made up since 2023 up to date	Remarks (Explain The reasons underperformance/ Over performance)
		networks (PCNs) established. 19,000 vulnerable households to the National Health Insurance Fund (NHIF)	
9.	To enhance Tourism development	In FY 2023/2024 the department has carried out rehabilitation of Rimoi game reserve through repairs and maintenance. Tourism product development has been done through tourism marketing and completion of museums and snake parks.	Tourism related activities were slowed down by covid- 19 pandemic. This hampered preparation for promotional activities and exhibitions.
10.	To improve business environment for trade investment in order to promote MSMEs	From 2018 to date the department Has managed to construct 38 lockup shops in major trading centres, renovation of two markets i.e. Kapcherop and Kapsowar and establishment of an open-air market at Matira	The department was not able to give out loans to MSME's due to the freezing of the disbursement by the national government. Equally the repayment of the loans went down mainly due to COVID-19 pandemic
11.	To enhance the preservation and fostering of cultural values	The department of culture has carried out culture days competitions at ward and county level for FY 2018/2019 and 2019/2020. Various cultural groups were supplied with cultural attire and ornaments.	The cultural competitions were also hampered by the COVID- 19 pandemic due to social distancing protocols.

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/24

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

The below provide the progress on attaining the stated objectives.

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

Department	Objective	Outcome	Indicator	Performance
Roads, Transport & Public Works	To develop, maintain and increase access to road transport network to global standard	Increased efficient transportation of people, goods and services.	KM of roads maintained	In the FY 2023/24 the department managed to maintain 301 KM of roads to motorable gravel status, surpassing a target of 230 KM.
			length of newly roads opened and maintained	The department managed to open 67.4 KM of roads to motorable gravel status
			Length (M) of culverts installed	During the same plan period the department managed to install a total length of 796 M of culverts
			No of machines acquired	The department also managed to acquire 4 road construction machines, 1 grader, 2 tippers and a low bed. That would significantly reduce the cost of road constructions
			No of Box culvert constructed	During the same plan period, the department also managed to construct 2 Box culvert.
			KM of Roads Surveyed	The department also managed to survey 30 KM of roads
Lands, Physical Planning, Housing and Urban Development	Ensure efficient and effective management and administration of land for sustainable development and improved security of tenure	Secure Land Tenure	Acres of Land Acquired	In the FY 2023/24 the department managed to facilitate the acquisition of 6.3 acres for public utilities
			No. of Public land surveyed and beacons	During the same plan period the department surveyed and beacons 3.3 acres of public land
			No. of Public land Titled	During the same plan period the department titled 1.6 acres of public land

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	Support implementation of affordable housing within the County.	Improved access to affordable and decent housing	No. of affordable housing structures established	During the same plan period the department facilitated the construction of 1 unit of affordable housing
	Support establishment and strengthening of urban governance, management institutions and systems to deliver improved infrastructure in urban areas in the County	Sustainable Management of Urban Areas	No. of Informal Settlement areas Upgraded	During the same plan period the department upgraded 2 informal settlement areas.
			Km. of tarmacked urban roads	During the same plan period the department tarmacked 2 Km of urban roads
			Km. of storm water drainage constructed	During the same plan period the department constructed 3 Km of storm water drainage
	Support establishment and strengthening of urban governance, management, institutions and systems to deliver improved infrastructure and services in Iten municipality.	Sustainable systems to deliver improved infrastructure and services in Iten Municipality	No. of by-laws developed	During the same plan period the department developed 1 set of municipal by laws
	Manage the collection, transportation, and disposal of solid waste effectively, while also promoting recycling and composting.	Improved overall cleanliness of the community	No. of waste bins acquired.	During the same plan period the department acquired 66 waste bin disposal units
	Increase coverage on street lighting and connect all households with electricity within the County	Improved urban street lighting	No. of Centers with functional streetlights	During the same plan period the department equipped 42 centres with functional streetlights
			No. of Street lights units installed	During the same plan period the department installed 226 streetlights units

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Agriculture Livestock Fisheries and Irrigation	To develop priority crop value chains into sustainable commercial enterprises	Increased crop productivity	Kilos of certified seeds supplied	During the plan period, 4,381 kgs of certified seedlings was supplied to farmers
			Number of certified seedlings supplied	During the plan period, 18,150 certified seedlings were supplied to farmers
			Number of Agro stores constructed	During the plan period, one agrostore was constructed
			Number nurseries established	During the plan period, 8 tree nurseries were established
			Number of agriculture extension interns engaged	During the plan period, 3 interns were engaged for a one-year period contract to offer extension services
			Number of agriculture extension motorcycles purchased	During the plan period, 1 motorcycle was supplied for Embobut/ Embolot ward extension services
	To increase crop productivity through irrigation	Increased area under irrigated agriculture	Length of irrigation pipeline laid (KM)	During the plan period, 1km of irrigation pipeline was laid
			Lengthy of fence constructed	During the plan period, 1km of fence was erected
			Number of irrigation schemes established	During the plan period, 2 irrigation schemes were established
			Number of water furrows renovated/rehabilitated/expanded	During the plan period, 7 water furrows were constructed, and 2 rehabilitated and/or expanded
			Number of food security farms fenced	During the plan period one security farm (Kapkoros-Kapkirwok) was fenced.
	To increase livestock productivity and	Increased livestock	Number of heifers purchased and supplied	During the plan period, 63 heifers were supplied

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	commercialization	productivity	Number of Sahiwal bulls purchased and supplied	During the plan period, 19 sahiwals were supplied
			Number of dorper sheep and rams purchased and supplied	During the plan period, 76 dorper rams were supplied
			Number of indigenous chicks purchased and supplied	During the plan period, 100 chicks were supplied
			Number of 528 egg incubators purchased and supplied	During the plan period, i modern incubator was supplied to farmer group in Moiben Kuserwo
			Number of sale yards constructed/renovated	During the plan period, Chepkorio sale yard was constructed to completion
			Kgs of pasture/fodder seeds Supplied	During the plan period, 303 kilograms of certified seeds supplied
			No of interns engaged	During the plan period one intern was engaged to offer extension services
	To reduce prevalence of notifiable and tick-borne diseases	Reduced livestock disease prevalence	No. of animals vaccinated	During the plan period, 85,423 animals were vaccinated
			No. of dips Renovated	During the plan period, Tokota cattle dip was renovated
			No of Dips constructed	During the plan period Molol cattle dip was constructed to completion
			Litres of acaricide purchased	During the plan period, 12,424 litres of acaricides was supplied
	To improve cattle breeds	Improved livestock productivity	No. of cattle inseminated	During the plan period, 328 cows were inseminated
Cooperatives , Trade, Industrializat	To enhance tourism development	Increased tourist arrivals to the county	No. of tourism ventures and niches developed	1 tourist attraction site (Kureswo hot springs) was upgraded

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ion, Tourism and Wildlife	To enhance growth and development of co-operatives	Increased turnover for cooperatives	No of stores constructed	In the FY 2023/24 the department managed to construct 1 storage facilities
			No of co-operative officers trained	The department trained 20 co-operative officers and have been posted to respective wards
	To improve business environment for trade investment in order to promote MSMEs	Enhanced business development linkages with stakeholders	No of Pit latrines done	4 public pit latrines were constructed in different market centers
			No. of market stalls constructed	The department constructed 5 Construction of Market Stalls is Embobut/Embolot, sengwer and Cherangany/Chebororwo ward
Health Services	To improve health status of the individual, family and Community	Improve health status	# of health facilities receiving tracer commodities within less than two weeks of placing the order	127 facilities supplied with medical drugs
			# of trees planted	5,000 trees planted
			No. of hospitals upgraded	2 hospitals upgraded
			No. of wards constructed	1 ward constructed
			OPD utilization rate	Increase to 1.9
			No. of facilities equipped	13 facilities equipped
			Length fenced	500M of fencing done
			No of Septic Tanks Constructed	1 septic constructed
			No. of CHVs Supported	1260 paid stipend for 6 months at 2,500/-
			No. of facilities renovated	3 facilities renovated
			No. of Lab constructed and equipped	2 lab constructed
			No. of Motorbikes purchased	2 motorbikes purchased

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	To reduce incidences of preventable diseases and ill health	Reduced incidence of preventable diseases	No. of Staff Quarters Constructed	2 staff quarters constructed
			No. of Water Tanks installed	2 water tanks installed
			No. of Toilets Constructed	4 toilets constructed
			No. of ambulances purchased	2 ambulances purchased
			# of functional community health units	126 CHUs established
			# of CHVs receiving performance-based incentives	1260 paid stipend for 6 months at 2,500/-
			# of Persons referred to facility, from Community Units	1500 referred
Water, Environment and Climate Change	Enhance sustainable access to clean and adequate water to the citizens	Increased access to clean water in adequate quantities	No. of intake structures constructed	In the FY 2023/24 the department managed to construct 31 intake structures
			Km. of pipeline laid and extended	During the same plan period the department laid and extended 128 KM of pipeline
			No. of Masonry water tanks constructed	During the same plan period the department constructed 35 masonry water tanks
			No. of boreholes surveyed, drilled, and equipped	During the same plan period the department surveyed, drilled and equipped 26 boreholes
			No. of water dams/pans/intake weirs desilted	During the same plan period the department desilted 5 dams and intake weirs
			No of springs protected	During the same plan period the department protected 28 springs
			No. of Water pans constructed and operationalized	During the same plan period the department constructed and operationalized 3 water pans

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	Restore, protect, conserve, and manage the environment for sustainable development	Improved environmental quality and sustainability.	Ha. of Wetlands, Springs and riparian areas protected	During the same plan period the department protected 11 springs and riparian areas
			Sq. Km. of spencer line surveyed and beacons	During the same plan period the department surveyed and beacons 35 square KM of Spencer line
			Ha. of farm forestry established	During the same plan period the department established 200 ha of farm forestry land
			No. of tree nurseries established	During the same plan period the department established 8 tree nurseries
			No. of schools/ greening programs established	During the same plan period the department established 37 greening programs
			No. of assorted fruit tree seedlings grown	During the same plan period the department grew 2.6 million assorted fruit tree seedlings
			No. of assorted non-fruit trees supplied and grown	During the same plan period the department grew and supplied 7.3 million non-fruit trees
			No. of assorted tree seedlings grown	During the same plan period the department grew 11.4 million assorted tree seedlings
	Enhance climate change mitigation, adaptation, and resilience	Enhanced adaptive capacity and resilience to climate Change	No. of trees in fragile ecosystem grown	In the FY 2023/24 the department managed to grow 2.3 million trees in fragile ecosystems
			No. of solar water pumping systems installed	During the same plan period the department installed 22 solar water pumping systems
			No. of biogas systems installed in households	During the same plan period the department installed 176 biogas systems in households

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			No. of advocacy meetings conducted	During the same plan period the department conducted 18 advocacy meetings
			No. of climate resilient infrastructure	During the same plan period the department developed 86 climate resilient infrastructure
			No. of ESIA conducted on climate resilience infrastructure development	During the same plan period the department conducted 87 ESIA on climate resilience infrastructure development
	Enhance access to portable water	Increased proportion of Households Connected with water	No. of dams rehabilitated	In the FY 2023/24 the department rehabilitated 6 dams
			No. of intakes desilted	During the same plan period the department desilted 7 intakes
			No. of HHS connected to metered connections	During the same plan period the department connected 1252 households with metered water connections
Education and Technical Training	To enhance equitable access to quality and relevant Pre-primary Education	Improved access to quality and relevant pre-primary education	No. of water samples tested	During the same plan period the department tested 1493 water samples
			No. of disability-friendly classrooms Constructed and equipped	48 ECD centres were constructed
			No. of ECD learners provided with Capitation	1,103 ECD learners were provided with capitation.
	To increase access to vocational education and training	Improved access to vocational education and training	No. of Disability friendly Workshops constructed	2 disability friendly workshops were constructed
			No of workshops equipped	1 workshop equipped

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			No. of capitation beneficiaries	160 students were provided with capitation grants
			No. of bursary beneficiaries	9,686 students were provided with bursaries
	To develop Sports in all levels	Improved sports participation and performance	No. of Ward field upgraded to Standard Fields	9 ward fields were graded and leveled
Sports Youth Affairs, Culture Children and Social Services	To protect and empower the vulnerable and special interest groups	Improved wellbeing of the vulnerable, special interest groups and Children	No. of events organized	72 thematic events were organized and conducted including Iten International Marathon, Governor wa Raia Cup, Ward tournaments among other sports events
			No. of special interest groups benefiting from IGAs Grants	41 PWDS groups, 278 Women groups and 191 youth groups were empowered through with income generating projects (IGAs) such as purchase and supply of public address system, tents chairs etc
			No. of Youths trained on Technical Skills	769 youth have been trained on technical skills and awaiting graduation under Wezesha Vijana Tujiajiri programm and another slot of 989 youth under the same programme have been enrolled to different Vocational Training Centers (VTCs) in the county
	To safeguard and manage cultural and natural heritage, practices, knowledge, and movable historical artifacts	Improved culture Preservation	No. of Cultural Festivals / Exhibition and Shows held	5 Cultural Festivals / Exhibition held

Ref	Objective as per CIDP	Performance/Progress made up since 2023 up to date	Remarks (Explain The reasons underperformance/ Over performance)
		networks (PCNs) established. 19,000 vulnerable households to the National Health Insurance Fund (NHIF)	
9.	To enhance Tourism development	In FY 2023/2024 the department has carried out rehabilitation of Rimoi game reserve through repairs and maintenance. Tourism product development has been done through tourism marketing and completion of museums and snake parks.	Tourism related activities were slowed down by covid- 19 pandemic. This hampered preparation for promotional activities and exhibitions.
10.	To improve business environment for trade investment in order to promote MSMEs	From 2018 to date the department Has managed to construct 38 lockup shops in major trading centres, renovation of two markets i.e. Kapcherop and Kapsowar and establishment of an open-air market at Matira	The department was not able to give out loans to MSME's due to the freezing of the disbursement by the national government. Equally the repayment of the loans went down mainly due to COVID-19 pandemic
11.	To enhance the preservation and fostering of cultural values	The department of culture has carried out culture days competitions at ward and county level for FY 2018/2019 and 2019/2020. Various cultural groups were supplied with cultural attire and ornaments.	The cultural competitions were also hampered by the COVID- 19 pandemic due to social distancing protocols.

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/24

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

The below provide the progress on attaining the stated objectives.

Table 2: Progress on Achievement of 2023/24 FY ADP Objectives

Department	Objective	Outcome	Indicator	Performance
Roads, Transport & Public Works	To develop, maintain and increase access to road transport network to global standard	Increased efficient transportation of people, goods and services.	KM of roads maintained	In the FY 2023/24 the department managed to maintain 301 KM of roads to motorable gravel status, surpassing a target of 230 KM.
			length of newly roads opened and maintained	The department managed to open 67.4 KM of roads to motorable gravel status
			Length (M) of culverts installed	During the same plan period the department managed to install a total length of 796 M of culverts
			No of machines acquired	The department also managed to acquire 4 road construction machines, 1 grader, 2 tippers and a low bed. That would significantly reduce the cost of road constructions
			No of Box culvert constructed	During the same plan period, the department also managed to construct 2 Box culvert.
			KM of Roads Surveyed	The department also managed to survey 30 KM of roads
Lands, Physical Planning, Housing and Urban Development	Ensure efficient and effective management and administration of land for sustainable development and improved security of tenure	Secure Land Tenure	Acres of Land Acquired	In the FY 2023/24 the department managed to facilitate the acquisition of 6.3 acres for public utilities
			No. of Public land surveyed and beaconed	During the same plan period the department surveyed and beaconed 3.3 acres of public land
			No. of Public land Titled	During the same plan period the department titled 1.6 acres of public land

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				education, and administrative services, reducing travel times significantly
		Improved public service accountability and transparency	No of audits and performance evaluations conducted	3 comprehensive audits conducted in FY 2023/24, resulting in 80% of departments meeting transparency standards
			Level of public trust in government processes	Implemented a digital accountability framework where citizens can track progress on development projects. The performance review system has increased public trust in county operations by 20% according to citizen feedback surveys

6. Environmental and Sustainability Reporting

Elgeyo Marakwet County has implemented a comprehensive sustainability strategy in response to the increasing global emphasis on sustainable development in local governance. Recognizing the intricate balance between progress and preservation, the county has implemented a comprehensive sustainability strategy that touches every facet of its operations and community life. This forward-thinking approach encompasses five key areas: environmental stewardship, employee welfare, ethical marketplace practices, community engagement, and an overarching sustainability profile. From innovative climate adaptation programs to community-centric initiatives, Elgeyo Marakwet's efforts demonstrate a commitment to creating a resilient, thriving county for generations to come. Despite facing challenges such as political instability and fluctuating resources, the county's unwavering dedication to sustainable practices sets a compelling example for regional governance. The following sections will delve into each aspect of Elgeyo Marakwet's sustainability strategy, exploring how this holistic approach is reshaping the county's future and inspiring change across Kenya.

a. Sustainability strategy and profile

The top management, especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

Elgeyo Marakwet County's sustainability strategy focuses on leveraging its unique environmental and socio-economic attributes to achieve balanced development while safeguarding natural resources. The county is located in Kenya's Rift Valley, known for its diverse ecosystems, from highlands to valleys, which are central to its sustainability efforts.

Key Areas of Focus include:

- **Environmental Conservation:**

Elgeyo Marakwet is home to forests and water catchment areas that are vital for the region. The county prioritizes conservation efforts to address deforestation, soil erosion, and the protection of water sources. Sustainable land use practices, afforestation, and agroforestry are central to its strategy to mitigate the environmental degradation risks posed by agriculture and human settlements.

- **Sustainable Agriculture:**

Given the county's agricultural base, efforts are made to adopt climate-smart and sustainable agricultural practices. This includes promoting organic farming, reducing overreliance on chemical fertilizers, and encouraging crop diversification to ensure food security while protecting the soil.

- **Water Resource Management:**

With the Kerio River and other water sources running through the county, water conservation is a critical aspect of sustainability. Initiatives aim to improve water catchment management, rainwater harvesting, and enhancing water access for both households and irrigation in an environmentally friendly manner.

- **Renewable Energy Initiatives:**

The county is exploring renewable energy, particularly solar and small-scale hydropower projects, to provide energy to rural areas while reducing reliance on non-renewable sources. These initiatives align with global efforts to reduce carbon emissions and promote clean energy.

- **Climate Change Mitigation and Adaptation:**

Elgeyo Marakwet faces climate-related challenges, including landslides and droughts. The county's sustainability strategy involves proactive measures such as community-based disaster risk management and building infrastructure that is resilient to climate impacts.

Broad Trends Influencing Sustainability:

- **Political and Macroeconomic Environment:**

Kenya's devolution framework gives counties more autonomy, allowing Elgeyo Marakwet to tailor sustainability strategies to its specific context. National economic strategies such as Vision 2030 and environmental policies heavily influence the county's priorities.

- **International Best Practices:**

The county aligns its sustainability efforts with international frameworks like the Sustainable Development Goals (SDGs), particularly focusing on clean water, affordable energy, sustainable agriculture, and climate action.

Achievements and Challenges:

- **Achievements:**

- Successful reforestation projects and agroforestry initiatives have helped to restore degraded lands.
- Promotion of eco-friendly farming practices has led to increased agricultural productivity while protecting the environment.
- Investment in small-scale renewable energy projects has expanded energy access.

- **Challenges:**

- Persistent issues like deforestation, soil erosion, and climate-induced disasters such as landslides remain significant.
- Limited financial resources and infrastructure gaps hinder the full implementation of sustainability projects.

Overall, Elgeyo Marakwet County's sustainability strategy emphasizes environmental stewardship, sustainable agricultural practices, renewable energy, and climate resilience, with a focus on aligning with national and global best practices for long-term development.

b. Environmental performance

Population pressure on land and poor land use has led to encroachment into the forest, riparian reserve and fragile ecosystems. This has resulted in serious environmental degradation and biodiversity loss. Climate change impacts resulting from deforestation, overgrazing and charcoal burning have led to soil erosion, landslides, and mudslides. Extreme weather events such as rainstorms destroy public buildings and cause storm water. Hydropower potential has dramatically reduced owing to destruction of water catchment areas.

In a bid to mitigate against population pressures highlighted, Sustainable resource management is of essence. Initiatives to promote the sustainable use of natural resources including water conservation and reforestation have been undertaken. Such initiatives include the Climate Smart Agricultural Programmes spearheaded by the County government in collaboration with other partners e.g. FLLoCCA has planted over 2,000,000 assorted exotic tree seedlings on farmlands and institutions and additional 6,000 bamboo seedlings in wetlands, springs and water catchment areas. This is in line with the national agenda of tree planting of at least 15 billion trees by the year 2032

Having a legal framework such as enactment of Elgeyo Marakwet Climate Change Fund Act whose objective is to regulate financing towards climate change mitigation and adaptation together with enforcement of existing legal directives geared towards protection of the natural environment for the benefit of present and future generations have been undertaken. Further, the County government has established systems of environmental impact assessment, environmental audit and monitoring of the environment; eliminating processes and activities that are likely to endanger the environment including charcoal burning, farming on fragile zones and forest encroachment.

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. Hazardous medical waste from health facilities are disposed of by incinerators. To address the wastage management, the County has acquired waste compressor truck to aid in urban centre waste disposal management

c. Employee welfare

Elgeyo Marakwet County Government is dedicated to fostering a robust staff welfare framework that prioritizes the holistic well-being of its employees. Recognizing that a motivated workforce is essential for effective governance and service delivery, the county has implemented a comprehensive suite of welfare initiatives.

Key Components of Staff Welfare:

- **Health and Wellness Programs:** To promote physical and mental well-being, the county allocates money for staff medical insurance scheme which enable employees to access healthcare services, including regular health screenings, counseling services, and wellness workshops. The county also has a rehabilitation centre for alcoholic addicts
- **Professional Development:** Elgeyo Marakwet County emphasizes continuous learning and professional growth. Employees are encouraged to pursue further education, attend training workshops, and participate in mentorship programs. This investment in staff development not only enhances individual skills but also improves overall service delivery. Skills development and management of career has been the pursuit of the county government in collaboration with the Kenya School of Government, state departments and other partners who have played a critical role in empowering the staff through capacity building. This has led to optimal utilization of staff as realized through correct staff placement, redesignations, transfers and promotions. Performance contracting is signed by the state officers, chief officers and directors while performance appraisal is signed by all the officers below director level.
- **Work-Life Balance:** Understanding the importance of work-life balance, the county promotes flexible working arrangements where possible, allowing staff to manage their personal and professional responsibilities effectively. The government also organizes

team-building retreats and recreational activities to strengthen camaraderie among employees.

- **Employee Engagement:** The county fosters an inclusive and communicative work environment through regular feedback mechanisms, departmental and general meetings, and suggestion boxes. Employee engagement initiatives are designed to empower staff, encouraging them to contribute ideas for improving workplace practices and policies.
- **Supportive Work Environment:** Elgeyo Marakwet County is committed to creating a respectful and supportive workplace culture. This includes addressing grievances promptly through established channels, ensuring that all staff feel valued and heard. Diversity and inclusion are also key focuses, with efforts made to ensure that all employees, regardless of background, feel welcome and supported. The county government complies to the National Government OSHA, 2007 through initiatives including operational fire station and installed firefighting equipment in each office, access improvements to offices for PWDs, warning signage on cigarette smoking, designated Fire assembly points, Staff complaints and compliment registers, HIV and Aids publicity, hand washing and sanitizing to mitigate the any contagious emergencies and more so awareness of workplace risk and other measures.
- **Recognition and Reward Programs:** To further motivate staff, the county recognizes outstanding performance through awards and incentives. Celebrating achievements fosters a culture of excellence and encourages employees to strive for their best. Departments have their unique initiatives of recognizing and awarding excellence.

d. Marketplace practices

Responsible Supply chain and supplier relations-

The County Government has improved its procurement processes by training suppliers on online tendering, ensuring timely payments, and complying with the Public Procurement and Asset Disposal Act (2015). It promotes inclusivity by reserving 30% of procurement opportunities for youth, women, and persons with disabilities, as per the 2011 regulations. Additionally, the county has streamlined procurement through automation, reducing delays and fostering accountability. By integrating these practices, including a focus on sustainability, the government creates a more transparent, efficient, and inclusive business environment that supports economic growth and social empowerment

Responsible ethical practices

The County Government of Elgeyo-Marakwet has maintained good business practices and treat it's suppliers responsibly by honoring contracts and respecting payment terms. This involves

clear, transparent agreements, timely payments, and fair compensation to ensure suppliers are treated with respect. Open communication fosters trust, allowing both parties to address issues collaboratively. Ethical organizations also ensure fair labor practices, environmental sustainability, and compliance with regulations. Building long-term partnerships, practicing fair supplier selection, and supporting smaller suppliers further enhance these relationships. Ultimately, responsible ethical practices create mutual success and trust between organizations and their suppliers.

The County maintains good business practices and treats its suppliers responsibly by adhering to ethical principles, transparency, and integrity. This begins with creating clear, legally sound contracts that both parties fully understand and agree upon. The county ensures that all business dealings are conducted fairly, with no bribery, favoritism, or under-the-table agreements influencing decisions. Payments are made promptly and according to the terms of the contract, with no hidden fees, delays, or demands for kickbacks.

Open communication and transparency are key, ensuring both parties have a clear understanding of expectations and any changes to the agreement. Ethical sourcing is prioritized, ensuring that suppliers also adhere to legal and ethical standards. Regular audits, due diligence, and accountability measures help prevent corrupt practices and ensure compliance with anti-corruption laws. By fostering a culture of integrity, the county builds trust, promotes fairness, and supports a stable, corruption-free supply chain.

Stewardship of goods and services

This was achieved through the following efforts.

- ❖ Elgeyo Marakwet County ensures citizens have access to budgets, development plans, and decisions through open data portals and public forums
- ❖ It encourages citizen participation in decision-making through town halls, consultations, and surveys.
- ❖ The county enforces strict anti-corruption measures, including internal audits, public financial reporting, and whistleblower protections to prevent the misuse of public funds
- ❖ Elgeyo Marakwet County promotes economic empowerment by launching programs that provide training, grants, and loans for youth and women entrepreneurs. It supports farmers with subsidies, modern farming technology, and training, while aiding small businesses through financial programs and market access
- ❖ Elgeyo Marakwet County provides quality service by ensuring access to affordable healthcare and quality education by improving facilities, hiring qualified staff, and maintaining infrastructure in hospitals and schools.

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- ❖ The County expands access to clean water, sanitation services, and waste management to enhance public health, it invests in infrastructure development, including roads and bridges, to boost economic growth and improve connectivity.
- ❖ Elgeyo Marakwet County ensures legal protection and social justice by offering free or subsidized legal aid to vulnerable citizens, advocating for human rights through dedicated programs addressing issues like domestic violence and land disputes, and strengthening local judiciary systems for fair and efficient dispute resolution.
- ❖ Regularly reviewing laws related to weights and measures to ensure accurate weighing machines in trade.
- ❖ Developing and strengthening consumer protection policies based on established guidelines.
- ❖ Undertaking training programs for educators, media professionals, and consumer advisers to improve consumer education.
- ❖ Providing facilities to test and verify the safety, quality, and performance of essential consumer goods and services (e.g., KEBS).
- ❖ Sensitizing citizens on consumer rights through public participation at locations such as cooperative societies and milk ATMs.

e. Community Engagements

the county government of Elgeyo Marakwet has adopted and implemented several initiatives to foster its commitment to community engagement and support to enhance the well-being of county residents. These initiatives include;

i. Charitable Giving (Cash & Material)

- ✓ Cash Donations: The County contributes a portion of its allocation to charitable causes. For example, direct cash donations to local children's homes, disaster relief efforts, or social welfare programs. Under Emergency funds
- ✓ Material Donations: Donations of physical items such as food, clothing, school supplies, or medical equipment to underserved communities, orphanages, disaster-stricken areas.

- ✓ Employee-Led Fundraising: Encouraging employees to participate in fundraising efforts for local charities. For instance, organizing charity walks, marathons, or online campaigns.

ii. Community Social Investment

- Educational Scholarships: The organization sponsors scholarships or grants to help underprivileged students pursue higher education. This could be done in partnership with educational institutions.
- Vocational Training Programs: Initiatives aimed at equipping community members with technical or vocational skills to improve employability and support economic growth.

iii. Promoting Education

- School Renovations: Supporting the renovation or building of classrooms, libraries, and laboratories to provide better learning environments for students.
- Teacher Training Programs: Providing training and resources to teachers in rural or underserved areas to enhance the quality of education.
- Partnerships with Universities: Collaborating with academic institutions to offer research grants, internships, or knowledge exchange programs.

iv. Sports and Youth Development

- Sponsoring Local Sports Teams: Supporting youth and community sports teams by sponsoring equipment, uniforms, or facilities, for example Governor wa Raia Cup
- Youth Sports Camps: Organizing or sponsoring sports camps and clinics aimed at developing young talent and promoting healthy lifestyles.
- Sports Infrastructure: Investing in local sports infrastructure such as playgrounds, football fields and construction of running tracks.

v. Healthcare Initiatives

- ✓ Free Medical Camps: Organizing healthcare camps that offer free medical checkups, vaccinations, and basic treatments for underserved populations. For example Rehabilitation facility

- ✓ Donating Medical Equipment: Supplying hospitals and clinics with essential equipment like beds, ventilators, or diagnostic tools.
- ✓ Health Awareness Campaigns: Launching campaigns aimed at educating communities on preventive health measures, mental health, maternal health, and child nutrition.

vi. Labor Relations and Workforce Development

- ✓ Fair Labor Practices: Adopting policies that ensure fair wages, safe working conditions, and workers' rights. Transparent communication with labor unions and adherence to ethical labor laws.
- ✓ Diversity and Inclusion: Promoting diversity in hiring and creating a workplace culture that is inclusive of all genders, races, and abilities.
- ✓ Employee Well-Being Programs: Offering mental health support, wellness programs, and work-life balance initiatives for employees.

vii. Staff Training and Development

- Leadership Development: Providing leadership training programs to develop managerial skills and prepare employees for leadership roles within the organization.
- Continuous Learning Opportunities: Investing in workshops, seminars, and online courses to promote the personal and professional growth of staff members.
- Mentorship Programs: Encouraging experienced staff to mentor junior employees, fostering career development and knowledge sharing.

viii. Water and Sanitation Initiatives

- ❖ Clean Water Projects: Investing in the construction of boreholes, wells, or water purification systems to provide clean and safe drinking water to rural or underserved areas.
- ❖ Sanitation Facilities: Building public sanitation facilities such as toilets and handwashing stations in schools and community centers to promote hygiene and reduce water-borne diseases.

- ❖ Water Conservation Campaigns: Raising awareness on water conservation methods and the importance of sustainable water usage through educational workshops and public outreach.

ix. Environmental Sustainability

- ❖ Reforestation Projects: Planting trees and supporting reforestation efforts to combat deforestation and promote environmental sustainability.
- ❖ Waste Management Programs: Implementing or supporting recycling programs, waste reduction initiatives, and environmental clean-up activities.
- ❖ Carbon Footprint Reduction: Initiatives aimed at reducing the organization's carbon emissions, such as using renewable energy sources or energy-efficient technologies.
- ❖ Corporate Volunteer Days: Encouraging employees to participate in community service by offering paid volunteer days where staff can contribute to social causes like environmental clean-ups, teaching, or mentoring.

x. Employee Volunteerism

- ✓ Corporate Volunteer Days: Encouraging employees to participate in community service by offering paid volunteer days where staff can contribute to social causes like environmental clean-ups, teaching, or mentoring. Trees planting and Distribution of fruit trees
- ✓ Partnerships with NGOs: Collaborating with local non-governmental organizations (NGOs) on community development projects and providing volunteer manpower for their initiatives. For instant HIV AND AIDS Awareness campaigns

xi. Partnership with Governments and NGOs

- ❖ Public-Private Partnerships: Working with government agencies to implement large-scale social investment projects, such as improving local infrastructure or healthcare systems.
- ❖ Collaborations with NGOs: Partnering with established NGOs to reach remote or underserved populations, ensuring that community development efforts have a broad and meaningful impact.

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By implementing a combination of these strategies, the County Government of Elgeyo Marakwet will not only strengthen its relationship with the community but also builds a reputation for social responsibility, sustainability, and ethical business practices. These actions contribute to the long-term well-being of both the community and the county Government.

7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 8th November, 2024.

Signature.....



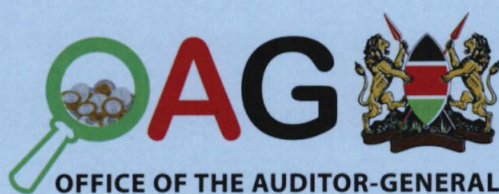
Name.: Alphaeus K. Tanui



County Executive Committee Member – Finance and Economic Planning

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Elgeyo Marakwet set out on pages 1 to 49, which comprise of the statement of Assets and Liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Elgeyo Marakwet as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances Between Financial Statements and IFMIS Records

The statement of receipts and payments reflect payments of Kshs.4,649,608,582 for the year ended 30 June 2024. However, the balances differed with the Integrated Financial Management Information Systems (IFMIS) ledger balances as detailed out below;

Description	Financial statement Amounts (Kshs.)	Amounts as per IFMIS Records (Kshs.)	Variance (Kshs.)
Basic Salaries-Permanent Employees	1,558,476,819	1,540,516,997	27,959,822
Basic Wages-Temporary Employees	164,035,741	163,446,220	589,521
Personal Allowances paid as part of Salary	600,467,004	595,767,756	4,699,248
Personal Allowances paid as Reimbursements	907,199	815,786	91,413
Utilities, Supplies	12,487,238	12,411,756	75,482
Communication, Supplies and Services	4,402,664	4,239,764	162,900
Training Expenses	20,230,496	20,085,496	145,000
Insurance Costs	17,505,940	16,249,773	1,256,167
Specialized Materials and Supplies	137,824,618	137,184,218	640,400
Office & General Supplies	13,034,074	13,079,074	45,000
Fuel, Oil and Lubricants	58,944,183	58,512,113	432,070
Other Operating Expenses	12,272,498	12,149,698	122,800
Routine Maintenance Vehicles	14,770,771	14,719,871	50,900
Routine Maintenance Other Assets	29,584,865	27,738,101	1,846,764
Research, Feasibility Studies, Project Preparation and Design	12,102,061	12,002,061	100,000

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

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2024 could not be confirmed.

2. Unsupported Health Facilities Operational Bank Balances

The financial statements under Other important disclosures Note 10 (iv), disclosure of balances in revenue collection accounts discloses one hundred and twenty-nine (129) health facilities operational bank accounts with closing balance of Kshs.41,337,214. However, bank reconciliation statements, certificates of bank balances and board of survey reports were not provided for review.

In the circumstances, the accuracy and completeness of health facilities operational bank account balances totaling Kshs.41,337,214 could not be confirmed.

3. Pending Bills

3.1 Unsupported Pending Bills

During the year under review, the County disclosed pending bills amounting to Kshs.103,636,606 as compared to the previous year's balance of Kshs.18,647,689 resulting an increase of Kshs.84,988,917 translating to 456% increase. Further, a review of the documentation provided revealed that pending bills amounting to Kshs.60,188,747 were not adequately supported. This is in contravention of Regulation 104(1) of the Public Finance Management - County Governments Regulations 2015 which states that all receipts and payments vouchers of public money shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation. In addition, a review of the pending bills revealed that expenditures amounting to Kshs.2,119,722 had remained outstanding for more than twelve (12) months at the time of audit in spite of the County Government having received all the budgeted revenues as per the County Allocation of Revenue Act, 2018. No proper explanation was given as to why the bills did not form first charge as stipulated by Regulation 41(2) of the Public Finance Management - County Governments Regulations 2015 which states that the debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligations.

In the circumstances, the accuracy of the pending bills balance of Kshs.103,636,606 as at 30 June 2024 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Elgeyo Marakwet Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts recurrent and development combined had an approved final budgeted receipts of Kshs.5,820,971,067 against actual

receipts of Kshs.4,522,701,628 resulting to under-performance of Kshs.1,298,269,439 or 22% of the budget. Similarly, the County Executive made payments of Kshs.4,649,608,582 against an approved budget of Kshs.5,820,971,067 resulting to under-expenditure of Kshs.1,171,362,485 or 20% of the approved budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters above, provide the basis for my audit opinion on the accompanying financial statements.

Other Matter

Unresolved Prior Year Audit Matters

Review of the progress on follow up of the prior year auditor's recommendations revealed that several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which remained unresolved as at 30 June, 2024. This is contrary to Section 149(2)(I) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.

Other Information

The Management is responsible for the other information set out on page ii to xlii which comprise of Key Entity Information and Management, Governance statement, Foreword by CECM Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the county's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Unsupported Expenditure on Legal Services

Excluded in the use of goods and services balance of Kshs.541,673,720 is Kshs.2,730,778 being payment for legal services. However, audit review of legal services documents revealed that the law firms was paid without approval from the Executive Committee in regard to outsourcing of legal services.

In addition, the payments were not supported by itemized fee notes and the respective status of cases handled.

Further, it was observed that the payments were not supported by requisite documents including the contract agreements, fee notes and evidence of court sessions attendance, rates applied in line with the advocate remuneration roll and a case file for each of the cases.

In the circumstances, propriety of the legal expenditure of Kshs.2,730,778 could not be confirmed.

2. Failure to Establish a County Budget and Economic Forum

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

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

3. Excessive Budgetary Allocation to the County Assembly

Audit review of budget documents revealed that County Assembly of Elgeyo Marakwet was allocated Kshs.706,848,845 which is equivalent to 15.6% of the County Government's total revenue of Kshs.4,522,701,628. The approved allocation to the County Assembly would have been Kshs.316,589,114 or 7% of the County total revenue.

The excess allocation of 8.6% or Kshs.390,259,731 is contrary to the provisions of Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditure of a County Assembly shall not exceed seven 7% per cent of the total revenue of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

4. Failure to Operationalize the Office of the County Attorney

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

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

5. Failure to Adhere to Ethnic Diversity Requirement in Employment

During the financial year 2023/2024, review of IPPD records revealed that the County Executive had a total of 1563 employees as at 30 June 2024, out of which 1479 or 95% were from the local dominant ethnic community. In addition, the County Government recruited twenty-four (24) employees during the year under review and all were from the local dominant ethnic community an indication that the Management is not making any effort to bridge the existing ethnic gap. This contravenes Section 65(1)(e) of the County Government Act, 2012, which requires that at least thirty percent of the vacant posts at entry level should be filled by candidates who are not from the dominant ethnic community in the County.

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

6. Non-submission of Financial Statements for Level 4 Hospitals

During the year under review, five (5) level 4 hospitals which are under the county government did not submit financial statements for audit as per the requirements of Section 47 of the Public Audit Act, 2015 which requires management to submit the financial statements to the Auditor-General. The Hospitals included Chesoi, Kamwosor, Kaptarakwa, Kocholwo and Tot Sub County Hospitals.

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

7. Conflict in the Law - The Elgeyo Marakwet Equitable Development Act, 2015

Audit review of the budget making process and various contract management files for development projects revealed that County Government of Elgeyo Marakwet used its Equitable Development Act (EDA Act), 2015 in the management and implementation of development projects.

Review of the Equitable Development Act, 2015 revealed that some sections of this conflicts with certain Sections of the National law.

Some of the conflicting Sections of EDA Act, 2015 to the National laws are highlighted below and therefore null and void;

No	Detail	EDA Act 2015 Section in Conflict	National Law Section
1	Specification of the tender award to certain group of suppliers	Section 8 (2) Priority shall be given to eligible companies and registered groups in the ward where the tender is ward based.	Section 60 of the Public Procurement and Asset Disposal Act 2015 which highlights the requirement of a tender to include technical requirement which does not include preference in a certain group of suppliers or contractors domiciled in a geographical area.
2	Public participation process	Section 10 on public participation on all stages of decision-making process of the project or activity including implementation of the project and not only for budget process.	Section 125(2) of the PFM Act 2015 state that the County Executive Committee member for finance shall ensure that there is public participation in the budget process. The implementation and budgeting process has been taken over from the county executive.
3	Part II - Administration and Project Implementation	Section 16 and 21 of the EDA Act on establishment of the ward development committee and project management committee	Regulation 10 of the Public Finance Management (Public Investment Management) Regulations, 2022 which states that a County Treasury shall (a) establish a Public Investment Management Unit at the County Treasury, which shall be the focal point for public investment management for the County Government. Regulation 15. (1) states that an accounting officer in a County Government or its entity shall establish a project committee (2) The members shall be appointed from departments within the Ministries, departments and agencies or other relevant County Government agencies. The Ward Development committees and the project management committees were used instead of Public Investment Management Unit and County project committees respectively.
4	Project management process	EDA Act has omitted Project Pre-feasibility and pre-appraisal; (c) Project Feasibility and Appraisal;	Regulation 17 of the Public Finance Management (Public Investment Management) Regulations, 2022 highlight on the Public Investment Management Process which comprise of six distinct and sequential stages (a) Project Identification and Planning; (b) Project Pre-feasibility and pre-appraisal; (c) Project Feasibility and Appraisal; (d) Project Selection for Budgeting; (e) Implementation, Monitoring, Evaluation and Reporting; and (f) Project Closure, Sustainability and Ex-post Evaluation.

No	Detail	EDA Act 2015 Section in Conflict	National Law Section
			The project management process has been omitted.

In addition, it was noted from the sampled payments totaling to Kshs.20,730,000 that the County Executive of Elgeyo Marakwet used development funds to pay allowances to members of the Ward development and project management committees as per EDA Act, 2015. The EDA Act is an infringement of Article 191 of the Kenya Constitution 2010(1) which pronounces itself on conflicts between national and county legislation in respect of matters falling within the concurrent jurisdiction of both levels of government that under Sub Article (2) National legislation prevails over county legislation if-- (a) the national legislation applies uniformly throughout Kenya and any of the conditions specified in the clause.

In the circumstances, the Elgeyo Marakwet County Equitable Development Act, 2015 is contrary to the Public Finance Management Act, 2012, the Public Procurement and Assets Disposal Act, 2015 and the Constitution of Kenya 2010.

8. Conflict of Interest by Members of County Assembly on the County Executive Functions

During the year under review, it was observed that the Members of County Assembly of Elgeyo Marakwet County through the provisions of section 17 of the Elgeyo Marakwet Equitable Development Act, 2015 were members of Ward Development Committees in their respective wards whose powers as stated in section 19 included awarding tenders for ward-based contracts, monitoring and evaluating projects within the ward, ensuring compliance with the contract terms. It was evident that the Members of County Assembly of Elgeyo Marakwet County were involved in the executive functions contrary to the national law. This contravenes Section (2) County Government Act 2012 which states that a member of the county assembly shall not be directly or indirectly be involved in the— (a) executive functions of the county government and its administration; or (b) delivery of services as if the member were an officer or employee of the county government.

In the circumstances, the Elgeyo Marakwet County Equitable Development Act, 2015 is contrary to the County Government Act, 2012.

9. Partial Funding of Projects

During the year under review, the County initiated and awarded various contracts totaling to Kshs.16,504,790 for projects that were not to be executed to completion with a justification that the projects were inadequately allocated funds as enabled by the Elgeyo Marakwet Equitable Development Act, 2015. This is contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that Accounting Officers shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates. (9) An accounting officer who knowingly commences any procurement process without ascertaining whether the good, work or service is budgeted for, commits an offence under this Act. In addition Regulation 55 (2) Public Finance Management Act

(County Government Regulations) 2015 provides that contracts imposing financial obligations in excess of one year may be concluded by the accounting officer only if— (a) the accounting officer discloses all finalized and signed contracts by the beginning of a financial year; (b) the finalized and signed contracts are budgeted for first, before new projects are considered by the accounting officer of the county government entity; and (c) the accounting officer secures the resources required in line with the financing requirements set out in the contracts.

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

10. Non-Compliance with the 35% Wage Bill

The statement of receipts and payments reflect compensation of employee's payments amount of Kshs.2,492,554,613 equivalent to 55% of revenue of Kshs.4,522,701,628. The actual expenditure was in excess of the threshold of 35% prescribed in Regulation 25(1)(b) of the Public Finance Management Act, (County Government) Regulations 2015 which states that the limit set for the county government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act shall not exceed thirty-five percent (35%) of the county government's total revenue.

11. Stalled Proposed Maintenance of Chepkerengoi Road in Sengwer Ward

As previously reported, a company was awarded a contract for maintenance of Chepkerengoi Road in Sengwer Ward at a contract sum of Kshs.2,400,000. The contract agreement was signed on 3 May, 2023 and works expected to be completed within twelve (12) weeks commencing immediately upon signing of the agreement. The contract involved completion of proposed maintenance of Chepkerengoi Road in Sengwer Ward.

However, the managerial reports and operational plan by the implementation team for the project were not provided for review contrary to Regulation 138(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a review meeting, status report includes executive summary, reports on the performance of the activities and budget by the implementation team be done and forwarded to the accounting officer.

Physical verification of the project carried out in the month of September, 2024, being eighteen months (18) after the signing of the contract agreement, revealed that approximately 40% of the works had been done and the contractor was not on site. Management explained that the project was stopped due to a court case.

In the circumstances, the public may not have obtained value for money.

12. Irregular Funding of National Government Functions

Included in the acquisition of assets balance of Kshs.966,312,994 and as reflected in Note 9 of the financial statements is Kshs.242,875,696 for rehabilitation of civil works which further include Kshs.8,576,440 for leveling and grading of fields in primary schools.

The funds were paid through the County department of sports. However, the projects fall under the National Government functions as per Fourth Schedule of the Constitution of Kenya, 2010, which describes the functions of the National Government to include Universities, tertiary educational institutions, other institutions of research and higher learning and primary schools, secondary schools and special education institutions.

The Accounting officer for a county government entity has limited power to reallocate appropriated funds under Section 154(1) which states that an accounting officer shall not authorise the transfer of an amount that is appropriated - (a) for transfer to another county government entity or person; (b) for capital expenditure except to defray other capital expenditure.

Further, there was no memorandum of understanding between the two levels of Government, enabling the County to undertake the development of projects in the schools. In addition, there were no confirmations from the respective institutions that they received the funds and utilized them for the intended purposes.

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

13. Irregular Payment of College Fees for KMTC Students

The statement of receipts and payments and as reflected in Note 7 to the financial statements includes other grants and transfers balance of Kshs.122,547,911. This further includes an expenditure of Kshs.15,246,090 in respect of transfers to sports out of which a total of Kshs.14,599,500 was paid to Kenya Medical Training College (KMTC) as fees for nursing students in various colleges. It was however noted that the County had an already established education fund that is meant to issue bursaries to needy secondary school and college going students.

Audit review of the list of bursaries issued during the year under review showed that KMTC students in Elgeyo Marakwet were also sponsored under the County Bursary Fund. It was therefore not clear why the County through the department of sports were duplicating a function that is already established by the Elgeyo Marakwet County Education Fund Act, 2017.

In addition, Management did not provide evidence on how the vetting for the bursaries was done and no acknowledgements from the beneficiary colleges were obtained as evidence of fee paid.

This is contrary to section 154 (1) which states that an accounting officer shall not authorize the transfer of an amount that is appropriated - (a) for transfer to another county government entity or person; (b) for capital expenditure except to defray other capital expenditure.

This similarly, contravenes Section 142(1) of The Public Finance Management (County Government) Act, 2012 which stipulates that an accounting officer is accountable for ensuring that the resources of the county Government are used in a way that is - (a) lawful and authorized; and (b) effective, efficient, economical and transparent.

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

14. Implementation of Projects with no Value for Money

During the year under review the County Executive of Elgeyo Marakwet through various departments incurred a total of Kshs.966,312,994 in respect to acquisition of assets as reflected at Note 9 to the financial statements. Included in the acquisition are various projects that were sampled for audit verification in the financial year 2023/2024 amounting to Kshs.92,219,866 and from previous years Kshs.46,843,154 all totaling to

Kshs.139,063,020 where value for money on projects was not realized as analyzed below;

Project	Project Description	Amounts Kshs.	Auditors' Observations
Tunyo Health Centre	Construction of Morgue	3,887,260	The project had been marked complete but it was not in use since the morgue had not been equipped.
Chepkum Primary school	Construction of Twin ECDE Classroom and 3 door pit latrines	2,999,860	The project had been marked complete and in use but poor workmanship was noted as ceiling boards were loosely hanging. Also, the terrazzo installed on the floor was of poor quality. Further, gutters and window stay had not been fitted as provided for in the bill of quantities. The toilet had not been labelled hence it could not be established whether it was done by the County Government.
Kapsiwet Irrigation Scheme	Piping of the Kapsiwet Irrigation Scheme	2,500,000	The project was in use but it was done in a community land where ownership of the same could not be confirmed since the land did not have title deed.
Maron/Marichor Dispensary	Construction of Male and Female wards	3,000,000	The project had been marked complete but the wards were not in use since they had not been equipped. Poor workmanship was also noted on the pavements. Further, the project had not been labelled.
Kamogo Health Centre	Construction of Male and Female wards	2,499,940	The project had been marked complete but the wards were not in use since they had not been equipped.
TOT Sub County Hospital	Construction of Morgue block	3,999,900	The contractor had been issued with a certificate of practical completion and payment done but handing over had not been done hence not in use. Also, window stays had not been done. Further, septic tank had not been connected to the drainage system. The rump had been done halfway.

Project	Project Description	Amounts Kshs.	Auditors' Observations
Kabetwa Health Centre	Construction of Maternity Block and placenta pit	2,999,950	The project had been certified complete but it was not in use. Poor workmanship was noted on the walls as there were huge cracks both inside and outside of the building. It was also established that the water had not been connected, septic tank, drainage systems, gutters and window stays were not done. The pavements were partially done and the project was not labelled.
Korion Primary School	Construction of Twin ECDE Classroom and 3 door pit latrines	2,699,990	The project was not complete and had been abandoned since the contractor was not in site and the project was not in use.
Cherangany/Cheborokwa Ward	Supply and delivery of motor grader	19,850,732	The grader had no number plate nor log book hence ownership could not be confirmed. The windscreen was broken.
Embo-Kitony Water Project	Construction of Intake, gravity Main and 50M3 Masonry water tank	2,999,850	Water intake was blocked hence not in use. Further, there were no evidence that feasibility study had been done to ascertain viability of the project.
Kapcherop Sub county Hospital	Construction of outpatient department	21,224,289	The project was not complete and had been abandoned as the contractor was not on site and project was not in use.
Kabiemit Ward	Proposed twin workshop and 3 doored pit latrines at Tambul vtc-kabiemit ward.	3,499,970	The project implementation was rolled over from financial year 2022/2023 budget. The workshop and the three doored pit latrine were fully completed as at the time of project verification. However, the workshop is yet to be utilized since students have not enrolled. The workshop is also not equipped for learning purposes.
Kabiemit Ward	Proposed construction of intake and Solar Equipping of Sugutek Water Project in Kabiemit Ward	2,179,850	The project was rolled over from financial year 2022/2023 budget. Installation works including 18 solar panels, fencing of the site, underground collection water tank of 30,000ltrs capacity, a water pump including overhead tank of 2,000 liters capacity were complete as at the time of project verification. However, the water has not been supplied to the community.
Kabiemit Ward	Proposed Borehole	2,014,000	The drilling of the borehole is completed but the borehole is not yet in use. The

Project	Project Description	Amounts Kshs.	Auditors' Observations
	Drilling at Kogibor Water Project in Kabiemit Ward		department for water and environment is yet to budget for installation of solar panels and a storage tank to be able to supply water to the community.
Kabiemit Ward.	Proposed construction of Kapchogen twin ECDE classroom and 3door pit latrine-kabiemit ward	2,895,930	The project rolled over from financial year 2022/2023 budget. The twin classroom is complete but currently not yet equipped to be used by learners.
Kaptarakwa Ward	Proposed opening and maintenance of AIC Twiga-chebororor road in kaptarakwa ward	2,399,800	The scope included installation of 14M new culverts, grading and graveling of the entire road chainage. However, it was noted that gravel work was not implemented on a road chainage of 700 metres from Km 00+800 to Km 00+1000 and Km 00+000 to 00+500. Further, it was noted that at km 00+500 where a new cross culvert had been installed shallow drainage was already causing deterioration on the road surface.
Metkei Ward	Proposed grading and levelling of kiptengwer primary school field in metkei ward	2,381,815	It was noted that the project was already facing weather degradation as a result of poor workmanship, drainage work was not provided for in the entire project. According to a project committee member on the ground, it was noted that grading works were done during heavy rains hence leveling works were not achieved to the required service level.
Soy South Ward	Proposed construction of katumoi ECDE and 3 door pit latrines - Soy south ward	2,699,700	The project is fully completed and is currently in use. However, it was noted that the classrooms roofs are leaking as a result of poor workmanship. It was observed that roofing timber had warped causing gaps between the iron sheets. The windows were poorly welded causing some windows to fall apart. The classrooms had not been connected to electricity despite the fact that installation of electrical works was already complete.
Iten County Referral Hospital	Construction of Amenity ward	10,987,030	The project construction works to completion was done to first floor. The project was not sufficiently funded in the approved budget estimates. Physical

Project	Project Description	Amounts Kshs.	Auditors' Observations
			inspection carried out in the month of September, 2024 revealed that the project was incomplete, Eight (8) months after the estimated completion date of 20 January 2024. In addition, the contractor was not on site and no works were going on. Works not done include doors, windows, finishes and fittings and fixtures.
Sub-Total- for current year		92,219,866	
Kamariny stadium	Expired Memorandum of understanding with Sports Kenya for Construction, management and maintenance of the Stadium	46,843,154	A visit paid on the project in the month of September 2024 revealed that the project is stalled and there is no contractor on site. The county government had spent a total of Kshs.46,843,154 out of a budget of Kshs.66,548,156 for one of the pavilions before it was handed over to Sports Kenya. There is no evidence of adequate funding for the project to completion. Project summary as per Bill of Quantities amounted to Kshs.286,303,611 as at financial year 2014
Total		139,063,020	

This is contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that accounting officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates. (9) An accounting officer who knowingly commences any procurement process without ascertaining whether the good, work or service is budgeted for, commits an offence under this Act

In addition Regulation 55 (2) Public Finance Management Act (County Government Regulations) 2015 provides that contracts imposing financial obligations in excess of one year may be concluded by the accounting officer only if— (a) the accounting officer discloses all finalized and signed contracts by the beginning of a financial year; (b) the finalized and signed contracts are budgeted for first, before new projects are considered by the accounting officer of the county government entity; and (c) the accounting officer secures the resources required in line with the financing requirements set out in the contracts.

15. Non-Adherence to One Third Pay Policy

Audit review of the Integrated Payroll and Personnel Database (IPPD) System revealed that some members of staff were earning less than the minimum allowed net pay as tabulated below;

Month	July 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	March 2024	April 2024	May 2024	June 2024
No. of officers below a third.	311	351	247	250	240	17	216	203	194	145	166	19

This is in contravention of section 19(3) of the Employment Act, 2007 which states that "Without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry."

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

16. Irregular Implementation of Income Generating Activity Program (IGA)

During the year under review, the county executive made purchase of several items totaling Kshs.8,534,436 for distribution to various groups or people within the county as Income Generating Activities.

However, review of accounting documents revealed the following anomalies;

16.1 Lack of Conceptual Framework of IGA Program

IGA program was implemented without analyzing and documenting how it would be implemented. There is no document detailing strategic objectives of the program, activities to be conducted, when, how and by who, resources needed, expected output and outcome, performance indicators, stakeholders to be involved, their roles and responsibilities.

16.2 Projects Funded Without Assessment

There was no evidence that there was project assessment committee and an approval committee for the IGA projects. The beneficiaries', project proposals/business plans were not analyzed to confirm whether they are feasible.

16.3 Lack of Capacity Building for IGA Program

There was no evidence of training for initiating projects for IGA program and how to manage the project. This requires training on entrepreneurship so that one gets ideas on how to initiate a project and how to run it. This step was overlooked as the only training offered was how to run a project.

16.4 Absence of a Well Laid Monitoring & Evaluation Framework

It was observed that the IGA program had no clear structure and detailed monitoring mechanism that is regularly utilized to monitor and evaluate IGA program activities to establish the program's progress, achievements and failures hence lacking a solid basis for quantifying the program's success or failure.

16.5 Failure to Follow Up on Funded Projects

There was no evidence that the projects funded were followed up to check on the progress and impact.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Understaffing of Internal Audit Department

During the year under review and as previously reported, the County had an internal audit function in place with a total staff of six (6) officers. Review of the approved staff establishment of the county government revealed that internal audit department was supposed to be staffed by thirty (30) officers. This resulted to understaffing of twenty-four (24) personnel Contrary to Regulation 155(2)(a) of the Public Finance Management (County Government) Regulations, 2015, which states that an Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates - the entity to accomplish its internal audit responsibilities.

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

2. Operational Shortcomings in the Audit Committee

Review of the Internal Audit function revealed the following issues;

2.1 Prior Year Audit Matters

- a) The audit committee was not facilitated to dispose of prove of implementation of the oversight bodies.
- b) Unresolved prior audit matters as reported in the financial year 2022/2023 had not been tabled before the audit committee by Management.

- c) There was no status report for tracking implementation of resolutions of prior audit matters by management considered by audit committee, county assembly or Senate.
- d) There was no action taken on matters kept in view from the Management Letter.

2.2 Audit Committee

Audit review of audit committee appointments and operations established the following anomalies;

- a) The Audit Committee held one sitting during the year before they were inaugurated.
- b) Letters of acceptance of the appointments by the individual committee members are not dated. The Gazette notice is dated 12 April, 2024 while appointment letters were done on 5 February 2024. Acceptance copies were not dated and register of correspondences was not stamped to indicate the date when they were received confirming validity.
- c) The appointment letter for the chairman was dated 5 February 2024 and the date for the appointment is cited to start on 1 October, 2023.
- d) The Audit Committee had not approved any Internal Audit annual workplans for the financial years 2023/2024 and 2024/2025.
- e) There were no Board Calendar for 2023/2024, registers for declaration of interest, attendance of meetings, and declaration of gifts registers.

2.3 Quality Review and Capacity Building of Audit Committee

There was no evidence of quality reviews for the audit committee functions both internally and externally. In addition, there is no evidence of capacity building of staff or compliance with continuous professional development (CPDs.)

2.4 Failure to Review Audit Reports by the Audit Committee

There were no interrogations on the Auditor-General's report by the Audit Committee. There were no properly conducted meeting procedures including lack of invitation to attend meetings and notice and agenda. Further the reports by the internal audit were not laid before the audit committee.

This is in contravention of Regulation 155(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that the Head of Internal Audit unit in a county government entity shall enjoy operational independence through the reporting structure by reporting administratively to the Accounting Officer and functionally to the Audit Committee. (2) An Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates - (a) the entity to accomplish its internal audit responsibilities; (b) internal auditor with sufficient authority to promote independence and to ensure broad internal audit coverage, adequate consideration of audit reports; (c) appropriate action to be taken on internal audit recommendations; and (d) the internal auditor to be independent of the programs, operations and activities he or she audits to ensure the impartiality and credibility of the audit work undertaken.

In the circumstances, the effectiveness of the audit committee could not be confirmed.

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

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

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

In the circumstances, the effectiveness of the ICT controls could not be confirmed. The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and 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 the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

County Government of Elgeyo Marakwet

Elgeyo Marakwet County Executive

Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	4,522,701,628	4,479,577,024
Miscellaneous receipts	2	-	-
Total receipts		4,522,701,628	4,479,577,024
Payments			
Compensation of employees	3	2,492,554,613	2,315,122,316
Use of goods and services	4	541,673,720	573,720,729
Subsidies	5	-	272,543
Transfers to other government entities	6	506,000,821	505,284,721
Other grants and transfers	7	122,547,911	95,346,455
Social security benefits	8	20,518,523	24,053,093
Acquisition of assets	9	966,312,994	1,069,263,687
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		4,649,608,582	4,583,063,544
Surplus/deficit		(126,906,954)	(103,486,520)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 8th November, 2024 and signed by:

Name: Kipruto Chesos P

Chief Officer - Finance and Economic Planning

Head of Accounting Unit.....
ICPAK M/No: 8112700, ITEN

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	213,198,294	364,126,375
Cash balances	13B	-	-
Total cash and cash equivalents		213,198,294	364,126,375
Outstanding imprests and advances	14	-	-
Total financial assets		213,198,294	364,126,375
Financial liabilities			
Deposits and retentions	15	101,382,146	104,809,503
Net financial assets		111,816,148	259,316,872
Represented by			
Fund balance b/fwd.	16	259,316,872	362,803,392
Prior year adjustments	17	(20,593,770)	-
Surplus/deficit for the year		(126,906,954)	(103,486,520)
Net financial position		111,816,148	259,316,872

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 8th November, 2024 and signed by:

.....
Name: Kipruto Chesos P
Chief Officer – Finance and Economic Planning

.....
Name: John Keen Murkeu Jairo
Head of Accounting Services
ICPAK M/No :8112

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024
11. Statement of Cash Flows for the period ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	4,522,701,628	4,479,577,024
Miscellaneous receipts	2	-	-
Total receipts from operating income		4,522,701,628	4,479,577,024
Payments for operating expenses			
Compensation of employees	3	2,492,554,613	2,315,122,316
Use of goods and services	4	541,673,720	573,720,730
Subsidies	5	-	272,543
Transfers to other government entities	6	506,000,821	505,284,721
Other grants and transfers	7	122,547,911	95,346,455
Social security benefits	8	20,518,523	24,053,093
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		3,683,295,588	3,513,799,858
Net receipts/ (payments) from operations		839,406,040	965,777,166
Adjusted for:			
Prior year adjustments	17	(20,593,770)	-
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	(3,427,357)	11,776,654
Net cash flow from operating activities		815,384,913	977,553,820
Cash flow from investing activities			
Acquisition of assets	9	966,312,994	1,069,263,686
Net cash flows from investing activities		966,312,994	1,069,263,686
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(150,928,081)	(91,709,866)
Cash and cash equivalents at beginning of the year		364,126,375	455,836,241

County Government of Elgeyo Marakwet
 Elgeyo Marakwet County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Cash and cash equivalents at end of the year		213,198,294	364,126,375

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 8th November, 2024 and signed by:

.....
 Name: Kipruto Chesos P
 Chief Officer – Finance and Economic Planning



.....
 Name: John Keen Murken Jairo
 Head of Accounting Services
 ICPAK M/No :8112



ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						78%
Transfers from the CRF	6,353,991,932	(533,020,865)	5,820,971,067	4,522,701,628	1,298,269,439	-
Other receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	-
Total	6,353,991,932	(533,020,865)	5,820,971,067	4,522,701,628	1,298,269,439	78%
Payments						100%
Compensation of employees	2,539,978,295	(41,389,028)	2,498,589,267	2,492,554,613	6,034,654	87%
Use of goods and services	542,255,950	82,182,501	624,438,451	541,673,720	82,764,731	-
Subsidies	-	-	-	-	-	63%
Transfers to other government units	729,819,610	74,860,071	804,679,681	506,000,821	298,678,860	100%
Other grants and transfers	103,128,132	19,720,268	122,848,400	122,547,911	300,489	100%
Social security benefits	30,548,886	(10,027,194)	20,521,692	20,518,523	3,169	55%
Acquisition of assets	2,407,027,779	(660,134,203)	1,746,893,576	966,312,994	780,580,582	0%
Finance costs, including loan interest	233,280	(233,280)	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	1,000,000	2,000,000	3,000,000	-	3,000,000	80%
Total	6,353,991,932	(533,020,865)	5,820,971,067	4,649,608,582	1,171,362,485	
Surplus/(Deficit)	-	-	-	(126,906,954)		

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

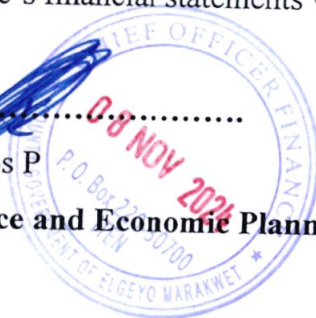
Notes

- (a) The overall absorption of funds during the year was 78%
- (b) The County Government did not receive donor funds from KUSP, County Aggregated Industrial Park, Livestock Value Chain Support and other grants totalling to Ksh. 301,672,145 during the year.

The County Executive's financial statements were approved on 8th November, 2024 and signed by:

.....
Name: Kipruto Chesos P

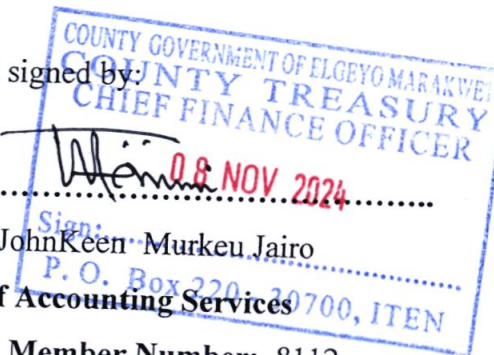
Chief Officer- Finance and Economic Planning



.....
Name: John Keen Murkeu Jairo

Head of Accounting Services

ICPAK Member Number: 8112



County Government of Elgeyo Marakwet

Elgeyo Marakwet County Executive

Annual Report and Financial Statements for the year ended June 30 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,086,605,597	436,772,363	3,523,377,960	3,423,046,794	100,331,166	97%
Other receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
Total	3,086,605,597	436,772,363	3,523,377,960	3,423,046,794	100,331,166	97%
Payments						
Compensation of employees	2,532,198,295	(34,859,028)	2,497,339,267	2,492,554,613	4,784,654	100%
Use of goods and services	323,059,636	242,347,591	565,407,227	503,210,863	62,196,364	89%
Subsidies	-	-	-	-	-	-
Transfers to other government units	189,825,500	97,694,901	287,520,401	262,241,442	25,278,959	91%
Other grants and transfers	-	121,448,400	121,448,400	121,447,911	489	100%
Social security benefits	30,548,886	(10,027,194)	20,521,692	20,518,523	3,169	100%
Acquisition of assets	9,740,000	18,400,973	28,140,973	26,821,176	1,319,797	95%
Finance costs, including loan interest	233,280	(233,280)	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	1,000,000	2,000,000	3,000,000	-	-	0%
Total	3,086,605,597	436,772,363	3,523,377,960	3,426,794,528	93,583,432	97%
Surplus/(deficit)	-	-	-	(3,747,734)		

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Notes

- The absorption of Recurrent expenditure was 97% during the year
- The adjustment of Sh. 436,772,363 is the additional amount appropriated in the supplementary budget during the year.

The County Executive's financial statements were approved on **8th November, 2024** and signed by

.....
Name: Kipruto Chesos
Chief Officer- Finance and Economic Planning



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



County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						48%
Transfers from the CRF	3,267,386,335	(969,793,228)	2,297,593,107	1,099,654,834	1,197,938,273	-
Other receipts	-		-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-		-	-	-	-
Total	3,267,386,335	(969,793,228)	2,297,593,107	1,099,654,834	1,197,938,273	48%
Payments						
Compensation of employees	7,780,000	(6,530,000)	1,250,000	-	1,250,000	0%
Use of goods and services	219,196,314	(160,165,090)	59,031,224	38,462,857	20,568,367	65%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	539,994,110	(22,834,830)	517,159,280	243,759,379	273,399,901	47%
Other grants and transfers	103,128,132	(101,728,132)	1,400,000	1,100,000	300,000	79%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	2,397,287,779	(678,535,176)	1,718,752,603	939,491,818	779,260,785	55%
Finance costs, including loan interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
Totals	3,267,386,335	(969,793,228)	2,297,593,107	1,222,814,054	1,074,779,053	53%
Surplus/(deficit)	-	-	-	(123,159,220)		

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Notes

- (a) The overall absorption for development expenditure during the quarter is 53%..
- (b) The amount of Sh. (969,793,228) is the adjustment in the supplementary budget during the year.
- (c) Most of the projects had not been completed at the close of the financial year. The same were rolled over and re-budgeted in the subsequent year.

The County Executive's financial statements were approved on 8th November, 2024 and signed by:

.....
Name: Kipruto Chesos P

Chief Officer- Finance and Economic Planning

.....
Name: John Keen Murkeu Jairo

Head of Accounting Services

ICPAK Member Number: 8112

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C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Program	Sub Program	Description	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
			Kshs	Kshs	Kshs	Kshs	Kshs
4360							
		Default - Non Programmatic					
101000000		Land Policy and Planning	-	-	-	-	-
	101019999	Development Planning and Land Reforms					96%
101004360		1001034410	212,081,760	17,803,235	229,884,995	220,380,386	96%
	101014360	General administration and support services	212,081,760	17,803,235	229,884,995	220,380,386	96%
102004360		Crop Development					
	102034360	Agricultural Extension and Training Services	396,639,192	(51,049,769)	345,589,423	129,725,744	38%
	102044360	Crop Commercialization	63,055,461	(23,471,514)	39,583,947	23,889,253	60%
104004360		Irrigation Development	99,483,968	(43,802,972)	55,680,996	46,583,904	84%
	104014360	Irrigation Development	99,483,968	(43,802,972)	55,680,996	46,583,904	84%
105004360		General administration and support services	-	-	-	-	-
	105014360	General administration and support services	-	-	-	-	-
106004360		Livestock Development	117,045,530	(12,151,775)	104,893,755	62,988,556	60%
	106024360	Livestock Extension and Training Services	74,868,264	(2,459,064)	72,409,200	33,340,445	46%
	106034360	Livestock Programme	42,177,266	(9,692,711)	32,484,555	29,648,111	91%
107004360		Cooperative Development	20,311,306	(13,392,206)	6,919,100	1,887,990	27%

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	108034360	Livestock Disease Control	46,358,903	(4,472,509)	41,886,394	31,249,654	75%
	108044360	Breeding	8,099,548	(2,535,144)	5,564,404	3,284,474	59%
110004360		Tourism Development	3,854,680	(1,100,000)	2,754,680	1,250,000	45%
	110014360	Tourism Development	554,680	-	554,680	-	0%
	110024360	Rimoi National Reserve	3,300,000	(1,100,000)	2,200,000	1,250,000	57%
111004360		Trade and Enterprise Development	372,122,136	(10,301,336)	361,820,800	10,595,199	3%
	111014360	Trade and enterprise development	372,122,136	(10,301,336)	361,820,800	10,595,199	3%
201004360		General administration and support services	96,489,154	74,315,871	170,805,025	170,496,697	100%
	201014360	General administration and support services	96,489,154	74,315,871	170,805,025	170,496,697	100%
202004360		Road Improvement	566,846,121	(310,350,381)	256,495,740	204,261,189	80%
	202024360	Rural road Works	566,846,121	(310,350,381)	256,495,740	204,261,189	80%
203004360		Public works	5,110,000	(1,300,000)	3,810,000	2,775,036	73%
	203014360	Public Works	5,110,000	(1,300,000)	3,810,000	2,775,036	73%
204004360		Energy	19,596,927	(3,453,248)	16,143,679	2,545,428	16%
	204014360	Energy	19,596,927	(3,453,248)	16,143,679	2,545,428	16%
205004360			1,670,000	11,130,645	12,800,645	12,587,461	98%
	205014360	Transport and mechanical Services	1,670,000	11,130,645	12,800,645	12,587,461	98%
301004360		General administration and support services	329,185,623	140,800,052	469,985,675	469,709,987	100%
	301014360	General administration and support services	329,185,623	140,800,052	469,985,675	469,709,987	100%
302004360		Sports Development	59,614,919	(31,089,648)	28,525,271	13,888,737	49%
	302014360	Sports Infrastructure Development	31,881,105	(3,620,034)	28,261,071	13,625,137	48%
	302024360	Sports Infrastructure Development	27,733,814	(27,469,614)	264,200	263,600	100%
303004360		Social Empowerment	33,841,766	(29,020,766)	4,821,000	2,927,000	61%
	303014360	Social Empowerment	33,841,766	(29,020,766)	4,821,000	2,927,000	61%
304004360		Social Protection.	950,000	-	950,000	384,000	40%
	304014360	Social Protection	950,000	-	950,000	384,000	40%
305004360		ICT Services	-	-	-	-	-
	305014360	ICT Services	-	-	-	-	-

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			950,000	-	950,000	384,000	40%
	304014360	Social Protection		-	-	-	-
305004360		ICT Services	-	-	-	-	-
	305014360	ICT Services	-	-	-	-	-
			31,807,961	(6,268,629)	25,539,332	8,724,836	34%
309004360			31,807,961	(6,268,629)	25,539,332	8,724,836	34%
	309014360	Social Empowerment			-	-	-
			1,200,000	(1,200,000)	-	-	-
310004360			1,200,000	(1,200,000)	-	-	-
	310014360	Culture Preservation			147,654,909	108,830,628	74%
			219,506,457	(71,851,548)	145,969,909	108,075,628	74%
311004360			215,422,213	(69,452,304)	145,969,909	108,075,628	74%
	311014360	Pre-primary Infrastructure Development			1,685,000	755,000	45%
	311024360	Pre-primary Quality Control and Support	4,084,244	(2,399,244)			
			128,374,091	(102,769,597)	25,604,494	13,327,660	52%
312004360			32,290,197	(8,085,703)	24,204,494	12,227,660	51%
	312014360	VTC Infrastructure Development			1,300,000	1,000,000	77%
	312024360	VTC Quality Control and Support	95,583,894	(94,283,894)		100,000	100%
	312034360	PEPEA	500,000	(400,000)	100,000		
			106,669,237	18,041,159	124,710,396	114,358,017	92%
401004360		General administration and support services					
	401014360	General administration and support services	106,669,237	18,041,159	124,710,396	114,358,017	92%
			-	-	-	-	-
402004360		Water and Sanitation Management	-	-	-	-	-
	402014360	Water Services			1,200,000	1,198,100	100%
			800,000	400,000			
404004360		Solid Waste Management			1,200,000	1,198,100	100%
	404014360	Solid waste management	800,000	400,000			
			1,677,654,881	94,000,880	1,771,655,761	1,689,251,878	95%
406004360		General administration and support services					
	406014360	Default - Non Programmatic	1,677,654,881	94,000,880	1,771,655,761	1,689,251,878	95%
			28,156,921	(26,256,921)	1,900,000	-	0%
407004360		Preventive and Promotive health			1,900,000	-	0%
	407014360	Community and Environmental Health	28,156,921	(26,256,921)			
			361,716,359	-98,596,834	263,119,525	190,080,592	72%
409004360			361,716,359	-98,596,834	263,119,525	190,080,592	72%
	409014360	Water Services			1,750,000	300,000	17%
			2,650,000	(900,000)			
410004360							

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415004360			79,740,171	(15,314,821)	64,425,350	64,119,904	100%
	415014360	Urban Infrastructure	79,740,171	(15,314,821)	64,425,350	64,119,904	100%
417004360			483,767,475	(77,569,042)	406,198,433	280,032,220	69%
	417014360	Health Services	483,767,475	(77,569,042)	406,198,433	280,032,220	69%
501004360		General administration and support services	193,476,079	2,081,912	195,557,991	172,401,396	88%
	501014360	General administration and support services	193,476,079	2,081,912	195,557,991	172,401,396	88%
502004360		Open Governance, Transparency and Accountability	3,000,000	9,150,000	12,150,000	12,149,340	100%
	502014360	Governance	-	-	-	-	-
	502024360	Peace building, and conflict resolution	3,000,000	9,150,000	12,150,000	12,149,340	100%
503004360		General administration and support services	1,900,000	2,858,000	4,758,000	4,696,575	99%
	503014360	General administration and support services	1,900,000	2,858,000	4,758,000	4,696,575	99%
504004360		Public Service Management	-	-	-	-2,500	-
	504044360	Coordination of government functions	-	-	-	-2,500	-
505004360		General administration and support services	175,057,117	(5,300,000)	169,757,117	168,094,188	99%
	505014360	General administration and support services	175,057,117	(5,300,000)	169,757,117	168,094,188	99%
506004360		Financial Management	23,184,919	23,789,668	46,974,587	51,938,711	111%
	506024360	Economic Planning & Budgeting	4,222,103	15,100,000	19,322,103	19,766,480	102%
	506034360	Accounting services	5,206,987	1,700,000	6,906,987	13,145,972	190%
	506044360	Supply Chain Management	2,773,262	700,000	3,473,262	3,472,362	100%
	506054360	Revenue Management Services	10,982,567	6,289,668	17,272,235	15,553,897	90%
507004360		General administration, planning and support services	-	2,414,180	2,414,180	2,414,150	100%
	507014360	General administration, planning and support services	-	2,414,180	2,414,180	2,414,150	100%
513004360			3,350,000	3,500,000	6,850,000	6,843,900	100%
	513054360	Internal Audit	3,350,000	3,500,000	6,850,000	6,843,900	100%

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		support services		2,414,180	2,414,180	2,414,150	100%
	507014360	General administration, planning and support services	-	3,500,000	6,850,000	6,843,900	100%
513004360			3,350,000	3,500,000	6,850,000	6,843,900	100%
	513054360	Internal Audit	317,392,188	8,564,260	325,956,448	313,185,099	96%
514004360			1,300,000	(800,000)	500,000	494,200	99%
	514034360	Citizen participation and Civic Education	315,492,188	9,156,260	324,648,448	312,258,899	96%
	514044360	County Administration	600,000	208,000	808,000	432,000	53%
	514054360	Enforcement and Compliance	3,450,000	10,654,121	14,104,121	3,678,300	26%
515004360			850,000	10,854,121	11,704,121	703,140	6%
	515014360	ICT services	1,350,000	(700,000)	650,000	1,485,100	228%
	515024360	Human Resource Management	750,000	250,000	1,000,000	938,660	94%
	515034360	Payroll Management	500,000	250,000	750,000	551,400	74%
	515054360	County Communication Corporate Affairs	-	-	-	-	0%
717000000		General Administration Planning and Support Services	-	-	-	-	-
	717019999	Administration Services	-	-	-	-	-
		Grand Total	6,353,758,652	(535,787,585)	5,817,971,067	4,649,608,582	80%

13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to **KShs 101,382,146** compared to **KShs 104,809,503** in prior period as indicated on note 15. There were no other restrictions on cash during the year

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities.

Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 27th June, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

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14. Notes to the Financial Statements

1. Transfer from the CRF

	2023-2024	2022-2023
	Kshs	Kshs
Description		
Total exchequer releases for quarter 1	434,014,335	648,895,199
Total exchequer releases for quarter 2	1,118,290,160	807,664,366
Total exchequer releases for quarter 3	648,342,962	878,856,351
Total exchequer releases for quarter 4	2,322,054,171	2,144,161,108
Total	4,522,701,628	4,479,577,024

2. Miscellaneous Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Description		
Insurance Recoveries	-	-
Other Receipts (<i>Specify</i>)	-	-
Total		

3. Compensation of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Description		
Basic salaries of permanent employees	1,558,476,819	2,164,295,740
Basic wages of temporary employees	164,035,741	16,164,658
Personal allowances paid as part of salary	600,467,004	-
Personal allowances paid as reimbursements	907,199	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	42,983,775	123,903,270
Employer contribution to compulsory national health insurance schemes	122,577,549	-
Pension and other social security contributions	3,106,526	10,758,648
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,492,554,613	2,315,122,316

Notes:

The County Executives had a total number of 2517 employees at 30th June 2024 compared to 2495 in the financial year 2022/2023. The employees in the IPPD are 1563 whereas 954 paid manually relate to ECD teachers who are contractual employees.

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	12,487,238	18,331,455
Communication, supplies and services	4,402,664	5,717,064
Domestic travel and subsistence	178,898,143	225,253,681
Foreign travel and subsistence	2,699,940	5,241,095
Printing, advertising and information supplies & services	6,569,817	7,415,564
Rent and Rates	-	1,628,640
Training expenses	20,230,496	15,698,006
Hospitality supplies and services	32,448,473	30,229,356
Insurance costs	17,505,940	17,557,033
Specialized materials and services	137,824,618	159,610,275
Office and general supplies and services	13,034,074	10,817,295
Fuel, oil and lubricants	58,944,183	37,465,236
Other operating expenses (including bank charges)	12,272,498	12,941,199
Routine maintenance – vehicles and other transport equipment	14,770,771	11,698,025
Routine maintenance – other assets	29,584,865	14,116,805
Total	541,673,720	573,720,729

5. Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Grants to Youth Polytechnics ,Technical VTC	-	272,543
Subsidies to Private Enterprises	-	-
Total	-	272,543

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2023-2024	2022-2023
	Kshs	Kshs
Description		
Transfers to county government entities		
Other Current Transfers –Donations (Office of governor)	2,500,000	3,000,000
Other Current Transfers –Donations (Youth and Sports)	1,384,000	-
Other Current Transfers - Kenya Climate Smart Agriculture	283,166	134,085,673
Other Current Transfers - ASDSP	3,300,000	19,806,911
Other Current Transfers – Emergency Locusts Response	98,700,983	91,668,347
Other Current Transfers – KELCOP	33,340,445	-
Other Current Transfers – Youth and Sports	27,731,488	24,212,917
Other Current Transfers -User Fees foregone (Health)	8,743,381	8,781,769
Other Current Transfers – DANIDA (Health)	19,508,978	11,678,412
Other Current Transfers –Maternal Health	52,603	21,015,533
Other Current Transfers – (Health)	15,602,419	
Other Current Transfers –FIF (Health)	189,016,574	167,615,976
Other Current Transfers –Nutrition International (Health)	15,737,836	14,915,740
Other Current Transfers –Lands	32,074,944	8,503,443
Other Current Transfers –Water and Environment (FLOCCA)	-	-
Other Current Transfers –Water and Environment (KISIP II)	58,024,004	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	506,000,821	505,284,721

7. Other Grants and Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Description		
Scholarships and other educational benefits-Education	100,069,651	55,299,495
Scholarships and other educational benefits-Youth and Sports	5,532,170	12,712,040
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	1,700,000	3,290,780
Other grants –Livestock	-	199,800
Other Grants and Transfers-Sports	15,246,090	8,633,629
Scholarships and other Educational Benefits-Capitation	-	15,210,711
Total	122,547,911	95,346,455

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8. Social Security Benefits

Description	2023-2024	2022-2023
	Kshs	Kshs
Social Security Benefits	20,518,523	24,053,093
Employer Social Benefits		
Total	20,518,523	24,053,093

Note: The amount relate payments to LAPFUND towards gratuity for members of the County Executives

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2023-2024	2022-2023
	Kshs	Kshs
	-	-
Purchase of buildings	171,638,513	158,708,271
Construction of buildings	283,940	700,000
Refurbishment of buildings	160,910,697	383,765,488
Construction of roads	157,791,045	80,481,108
Construction and civil works	-	-
Overhaul and refurbishment of construction & civil works	25,765,422	24,160,000
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	5,054,540	5,139,863
Purchase of household furniture and institutional equipment	14,305,265	11,465,907
Purchase of office furniture and general equipment	122,848,241	113,548,525
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	52,737,574	35,724,399
Purchase of certified seeds, breeding stock and live animals	12,102,061	4,813,050
Research, studies, project preparation, design & supervision	242,875,696	250,257,076
Rehabilitation of civil works		-
Acquisition of strategic stocks and commodities		-
Acquisition of ICT Equipment's		500,000
Acquisition of land		-
Acquisition of intangible assets		-
Total acquisition of non- financial assets	966,312,994	1,069,263,687
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	966,312,994	1,069,263,687

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2023-2024	2022-2023
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

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

	2023-2024	2022-2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	2023-2024	2022-2023
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023-2024 KShs	2022-2023 KShs
			14,797,126	5,109,158
CBK, Development Account	100017391	Development	3,868	8,757,314
CBK, Recurrent Account	1000171421	Recurrent	5,462	1,725,212
CBK Road Maint Levy - Account	1000253948	Special purpose	-	-
CBK Dev of Youth polytechnic Account	1000367946	Special purpose	80	52,683
CBK Maternal Health Account	1000287748	Special purpose	101,382,146	104,809,503
CBK Retention monies	10002405571	Deposit account	-	283,167
CBK, KCSAP Account	1000364831	Special purpose	-	-
CBK, ASDSP Account	10004847	Special purpose	44,683,300	232,831,486
CBK, EMC KDSP Account	1000433884	Special purpose	-	-
CBK COVID Account	1000455527	Special purpose	-	-
CBK Emergency Locusts Fund	1000524162	Special purpose	1,721,016	4,458,852
CBK Nutrition International	1000536257	Special purpose	-	6,091,850
CBK EMC Climate Change	1000544287	Special purpose	605,297	7,150
CBK, EMC Primary Health	1000561211	Special purpose	-	-
CBK ,Elgeyo Marakwet Equalisation fund	1000737824	Special purpose	-	-
CBK, EMC Kenya Informal Settlements Improvement Project	1000737832	Special purpose	50,000,000	-
CBK, EMC Aggregated and Industrial Park	1000739088	Special purpose	-	-
CBK, EMC Urban Development Grants	1000743093	Special Purpose	-	-
CBK, EMC Urban Infrastructure Grants	1000743107	Special Purpose	-	-
CBK, EMC Kenya Livestock Commercialization Project	1000743115	Special Purpose	-	-
CBK, EMC Community Health	1000743123	Special Purpose	-	-
Total			213,198,294	364,126,375

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13 B Cash in Hand

	2023-2024	2022-2023
	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:

	2023-2024	2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Total	-	-

14. Outstanding imprests and advances

<i>Description</i>	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of Imprest and Salary Advance per Department</i>	2023-2024	2022-2023
<i>Imprest</i>	Kshs	Kshs
Department of Roads	-	-
Department of Agriculture	-	-
Department of Education	-	-
Department of Youth and Sports	-	-
Department of Water, Environment and Climate	-	-
Sub-Total	-	-
<i>Salary Advance</i>		
Department of Finance and Economic Planning	-	-
Department of Agriculture	-	-
Sub-Total	-	-
Grand Total	-	-

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	101,382,146		104,809,503	
Total	101,382,146		104,809,503	
Ageing analysis for	101,382,146		104,809,503	
Ageing analysis: (deposits and retentions)	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	56,159,193	55%	48,934,807	47%
1-2 years	16,359,735	16%	20,449,669	20%
2-3 years	5,715,906	6%	6,461,876	6%
Over 3 years	23,147,312	23%	28,934,140	28%
Total (tie to above total)	101,382,146	100%	104,809,503	100%

16. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	259,316,872	270,814,143
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	-	-
Total	259,316,872	270,814,143

17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For FY 2022- 2023
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	20,593,770	20,593,770	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Total	20,593,770	20,593,770	-

Notes:

- The prior year adjustment include the opening balance Sh.6,091,850 in the CBK, EMC Climate Change (FLLoCCA) account no.1000544287 which has now been excluded from the County Executive financial statements since the project is now a self-reporting entity. The County Government prepared separate financial statements for Climate Change.
- The balance of Sh.14,501,920 is the Return to CRF issue relating to the unspent balance during the financial year 2022/2023 but transferred to CRF in the current financial year.

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

	2023-2024	2022-2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A)	-	-

19. Increase/ (Decrease) in Deposits and Retention

	2023-2024	2022-2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	104,809,503	93,032,849
Deposits and Retention as at 30 th June (B)	101,382,146	104,809,503
Increase/ (Decrease) in Deposits and Retentions C= B-A	(3,427,357)	11,776,654

20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2023	Additions for the year	Paid during the year	Balance c/f 2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	2,677,226	173,279,232	171,638,513	4,317,945
Construction of Civil Works	7,675,912	162,672,572	163,886,945	6,461,539
Supply of Goods	889,583	262,010,366	210,911,166	51,988,783
Supply of Services	2,437,455	249,735,746	249,344,744	2,828,457
Total	13,680,176	847,697,916	795,781,368	65,596,724

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2023	Additions for the year	Paid during the year	Balance c/f 2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	4,967,513	-	4,967,513	-
Unionisable employees	-	-	-	-
Others –Salary Deduction	-	2,527,874,610	2,489,834,728	38,039,882
Total	4,967,513	2,527,874,610	2,494,802,241	38,039,882

3. Other Pending Payables (See Annex 4)

	202 Balance b/f 2023	Additions for the year	Paid during the year	Balance c/f 2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

Other Important Disclosures

4. External Assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

Description	2023-2024	2022-2023
	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Other Important Disclosures

d) Non-monetary external assistance

	2023-2024	2022-2023
	Kshs	Kshs
Description		
Goods	-	-
Services	-	-
Total	-	-

e) Purpose and use of external assistance.

	2023-2024	2022-2023
	Kshs	Kshs
Description		
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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

	2023-2024	2022-2023
	Kshs	Kshs
Description		
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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

5.1 Classification by Source

Description	2023-2024	2022-2023
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

Other Important Disclosures

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

- 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 Entities and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	118,178,921	96,525,101
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	706,717,023	715,385,935
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	706,717,023	715,385,935
<u>Transfers From Related Parties</u>		
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	5,375,075,517	5,178,915,529
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	5,375,075,517	5,178,915,529

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

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Alcoholic Drinks Control Fund	2015	H/Quarters	David Kandie
County Education Fund	2015	H/Quarters	Paul S.Rutto
County Executive Car and Mortgage Fund	2015	H/Quarters	JohnKeen Murkeu
Iten Municipality Board	2020	H/Quarters	Raymond Omonei
CHEMAWASCO Ltd	2021	Kapsowar	David Kimutai
ITWASCO Ltd	2013	Iten	Paul Yator
FLOCCA	2023	Iten	Charles Suter

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the comparative Financial year.

9. Contingent Liabilities

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others	-	-
Total	-	-

10. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has be swiped to CRF. Revenue collection account balances need to be disclosed at the end of the

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reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

(i) Revenue Collection Accounts

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2023-2024	2022-2023
			Kshs	Kshs
KCB ,County Revenue Collection A/c no. 1140751360	-	-	674,518	943,496
Access Bank ,County Revenue Collection A/c no. 0180130000044	-	-	2,161,478	1,569,759
KCB - Iten Referral Hospital Revenue Collection A/c no. 1147077452			-	-
KCB – Keiyo North FIF Account no. 1103232967			-	-
Safaricom MPESA Paybill Account				5,400
Cash in Transit				286,311
Total			2,835,996	2,804,966

The amounts represent cashbook balances not swiped to CRF as at 30th June, 2024,

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Other Important Disclosures (Continued)

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

The County Government operates 1 (One) Standing at the County Treasury and 4 (Four) Sub-County Imprest account. The balances are disclosed at the end of the reporting period as below.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. Rate (if in foreign currency)	2023 – 2024	2022 – 2023
Imprest Accounts			KShs	KShs
KCB, Elgeyo Marakwet County Standing Imprest Account 1140794779	Ksh.	-	2,177	313,091
KCB ,Keiyo North Sub-County Standing Imprest A/c no. 1175188891	Ksh.	-	20	-
KCB ,Keiyo South Sub-County Standing Imprest A/c no. 1175189332	Ksh.	-	-	-
Equity Bank , Marakwet West Sub-County Standing Imprest A/c no. 1530264990937	Ksh.	-	-	-
Equity Bank , Marakwet East Sub-County Standing Imprest A/c no. 1530264990966	Ksh.	-	-	-
Total			2,197	313,091

Note:

The amount is not included in Cash and Bank balances as at 30th June, 2024 (*Note 13*) since the funds transferred to standing imprest account had been done through IFMIS and was charged to votes relating to various programs. During the year no amount was transferred to the Sub-County imprest accounts.

(iii) Special Purpose Operational Bank Accounts (SPA)

Name of Bank	Account Name	Account Number	Type	Bank balance as at 30 June 2024
COOP	EMC-Emergency Locusts Response	01141958169100	Operations	40,223,946
EQUITY	EMC KISIP	1530281285676	Operations	58,024,004
COOP	EMC-KELCOP	01141951500100	Operations	5,937,571
KCB	EMC - Urban Institutional Grant (UIG)	1260823156	Operations	-
Total Ksh				104,185,521

Note:

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The amount is not included in Cash and Bank balances as at 30th June, 2024 (*Note 13*) since the funds transferred to SPA had been done through IFMIS and was charged to votes relating to various programs.

(iv) Health Facilities Operational Bank Accounts

The listed are bank accounts for health facilities.

NO	Health facilities Bank Accounts Facility Name	Account details			Amount
		Bank	Branch	Account No.	Ksh
1	Anin Dispensary	KCB	Iten	1132912016	566,066
2	AIC Liter Dispensary	KCB	Iten	1152035150	3,085
3	Arror Health Centre	KCB	Iten	1103170562	1,490,572
4	Assumption sisters Dispensary	KCB	Iten	1205221204	-
5	Biretwo H/c	KCB	Iten	1127259032	327,059
6	Bungwet Dispensary	KCB	Kapsowar	1126498882	-
7	Busieso dispensary	KCB	Kapsowar	1120770378	-
8	Changach Barak	KCB	Eldoret	1125448237	1,387,763
9	Chebororwa H/C	KCB	Eldoret W.	1112356479	67,539
10	Chebulbai Dispensary	KCB	Kapsowar	1133580505	4,737
11	Chechan Dispensary	KCB	Kapsowar	1121585930	-
12	Chegilet H/c	KCB	Iten	1133536344	160,514
13	Chemworor h/c	KCB	Kapsowar	1106924576	238,318
14	Chepkorio H/C	KCB	Eldoret	1124423990	949
15	Cheptebo Dispensary	KCB	Iten	1133025153	741
16	Cheptobot Dispensary	KCB	Kapsowar	1126846724	73,086
17	Cheptongei H/C	KCB	Kapsowar	1128469871	59,523
18	Chesetan Dispensary	KCB	Kapsowar	1127186418	183
19	Chororget Dispensary	KCB	Iten	1142789039	223,930
20	Chesiyo Dispensary	KCB	Kapsowar	1132302455	(1,204)
21	Chesoi Health Centre	KCB	Kapsowar	1202449328	2,491,296
22	Chesongoch Health Centre	Standard Chartered	Eldoret	1028115038000	-
23	Chesubet Dispensary	Cooperative	Kitale	1141269042200	96,082
24	Emsea Dispensary	KCB	Iten	1133119174	216,348
25	Endo Health Centre	Standard Chartered	Eldoret	102815021800	-
26	Epke Dispensary	KCB	Eldoret	1125296070	556
27	Flax Dispensary	KCB	Eldoret	1123725462	1,569
28	Kaptum Dispensary	KCB	Iten	1142859185	117,150
29	Kapkessum Dispensary	KCB	Iten	1142889998	867
30	Kapalwat Dispensary	KCB	Eldoret	1124946233	1,101,201
31	Kapletingi Dispensary	KCB	Eldoret	1122843259	200,843
32	Kaptagat Forest	KCB	Eldoret	1123063966	7,199

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33	Kalwal Dispensary	KCB	Iten	1133595979	106,794
34	Kapchebau Dispensary	KCB	Kapsowar	1127259806	-
35	Kararia Dispensary	KCB	Kapsowar	1127350463	73,365
36	Kapkata Dispensary	KCB	Kapsowar	1133023045	1,001,876
37	Kaplenge Dispensary	KCB	Kapsowar	1115378147	73,698
38	Kapsait Dispensary	KCB	Kapsowar	1115515497	248,978
39	Kapsowar Dispensary	KCB	Kapsowar	1126601330	380,321
40	Kaptoror Dispensary	KCB	Kapsowar	1124105875	2,200,777
41	Katee Dispensary	KCB	Kapsowar	1127267329	2,093
42	Kamoi Dispensary	KCB	Kapsowar	1127265083	169,139
43	Kabulwo Dispensary	KCB	Iten	1133628087	702
44	Kapchebar Dispensary	KCB	Iten	1133555934	591,219
45	Kabimit Dispensary	Cooperative	Eldoret	1141183990700	72
46	Kaptiony Dispensary	Cooperative	Eldoret	1141183301800	878
47	kamasia h/c	Cooperative	Eldoret	1100046447900	417
48	Kapteren H/C	KCB	Iten	1124857346	54,557
49	kabetwa h/c	KCB	Kapsowar	1121585760	11,109
50	Kamogo H/C	KCB	Kapsowar	1122372256	335,315
51	kaparon h/c	KCB	Kapsowar	1126568015	612,969
52	Kapyego Health Centre	KCB	Iten	1142617238	434,081
53	Kapterit Dispensary	KCB	Kitale	1133043577	2,431
54	Kapchelal H/c	KCB	Iten	1133465943	1,834
55	Kapchemuta Dispensary	KCB	Kapsowar	1169904157	74,992
56	Kapcherop H/C	KCB	Kitale	1119282977	106,504
57	Kaptalamwa H/C	KCB	Iten	1119326591	152,682
58	Kapkonga Dispensary	KCB	Eldoret	1171063806	5,198
59	KWS Rimoi Dispensary	KCB	Iten	1133287913	185
60	Songeto Dispensary	KCB	Iten	1127258362	4,128
61	Simotwo Dispensary	Cooperative	Eldoret	1141440012	2,553
62	Kipsoen Dispensary	KCB	Iten	1142960161	76,646
63	Kimoloi Dispensary	KCB	Eldoret	1129025586	74,214
64	Kiptulos Dispensary	KCB	Eldoret	1122960018	338,139
65	Tabare Dispensary	KCB	Eldoret	1123431639	356
66	Tugumoi Dispensary	KCB	Eldoret	1133526934	3,736
67	Kipkabus Dispensary	KCB	Eldoret	1133125727	86
68	Nyaru Dispensary	KCB	Eldoret West	1123931038	214,395
69	NYS Dispensary	KCB	Iten	1133536263	715,918
70	Sabor Forest Dispensary	KCB	Iten	1133196691	45,429
71	Sego Dispensary	KCB	Iten	1133454666	359,172
72	Setano Dispensary	KCB	Iten	1133105025	20,372
73	Kimuren Dispensary	KCB	Kapsowar	1114820806	74,615

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74	Maina Dispensary	KCB	Kapsowar	1126704520	156,124	-
75	Maron-marichor Dispensary	KCB	Kapsowar	1122294727	74,116	
76	Mungwa Dispensary	KCB	Kapsowar	1133058957	156,723	
77	Segut Dispensary	KCB	Kapsowar	1127313738	2,927	
78	Tuturing Dispensary	KCB	Kapsowar	1126535087	3,049	
79	Tenden Dispensary	Cooperative	Eldoret	1100046808000	168	
80	Koitugum Dispensary	Cooperative	Eldoret	1141046870400	232	
81	Kondabilet Dispensary	KCB	Eldoret	73118085292	-	
82	Jemunada Dispensary	KCB	Kapsowar	1126859907	3,267	
83	Kibigos Dispensary	KCB	Kapsowar	1126748781	13,421	
84	Kimnai Dispensary	KCB	Kapsowar	1103120581	8	
85	Kiplobotwo Dispensary	KCB	Kapsowar	83181037099	-	
86	Kipsaiya Dispensary	KCB	Kapsowar	1126826103	51,878	
87	Matira Dispensary	KCB	Kapsowar	1109495374	1,221	
88	Sangurur Dispensary	KCB	Kapsowar	1122946066	664	
89	Sisiya Dispensary	KCB	Kapsowar	1183261985	6,987	
90	Simbeiywet Dispensary	KCB	Kapsowar	1126691089	26,289	
91	Tunyo Dispensary	KCB	Kapsowar	1126436208	1,528	
92	Korongoi Dispensary	KCB	Kitale	1126816787	389,100	
93	Msekekwa H/C	KCB	Iten	1124857575	181,101	
94	Lelboinet H/C	KCB	Eldoret West	1123590729	706	
95	Muskut H/C	KCB	Iten	1122946538	1,798	
96	Kibendo H/C	KCB	Iten	1133506410	13,894	
97	Sergoit H/c	KCB	Iten	1122926561	273,699	
98	Turesia Dispensary	KCB	Eldoret	1169883494	74,944	
99	ketigoi Dispensary	KCB	Eldoret	1171209207	2,034	
100	mogil h/c	KCB	Kapsowar	1119328012	4,148,844	
101	Kerer Dispensary	KCB	Iten	1170851649	280	
102	Kipsaos Dispensary	KCB	Eldoret	1156828554	191,297	
103	Teber Dispensary	K.REP	Eldoret	1008030018469	-	
104	Malkich Dispensary	KCB	Kapsowar	1158640692	1,233	
105	Yatoi Dispensary	KCB	Kapsowar	1171643233	179,221	
106	Kipkundul Dispensary	KCB	Kapsowar	1130989593	787	
107	Kokwongoi Dispensary	KCB	Kapsowar	1113342765	167	
108	Lukuget Dispensary	KCB	Kapsowar	1236295668	413,901	
109	Tenderwa Dispensary	KCB	Kapsowar	1171082940	-	
110	Kapkitony Dispensaries	KCB	Eldoret	1167315944	-	
111	Kapchesewes Dispensary	KCB	Kapsowar	1138885479	5,560	
112	Nerkwo Dispensary	KCB	Kapsowar	1133257488	-	
113	St Michael Embobut Dispensary	KCB	Kapsowar	1183068875	22,650	
114	Kaptabuk Dispensary	Equity	Kapsowar	1090297015921	-	

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115	Kapsiw Dispensary	KCB	Kapsowar	1170060080	(3,770)
116	Liter Dispensary	KCB	Kapsowar	1152035150	3,085
117	Kombabelio Dispensary	KCB	Iten	117195109	-
118	Kapkoi Health Centre	Barclays	Eldoret	34605432	-
119	Katalel Dipensary	KCB	Iten	1304519147	11,430
120	Kipsero Community Dispensary	Access	Kapcherop	250130000176	-
121	Kewapsos Dispensary	KCB	Iten	1225329639	3,182
122	Iten County Refferal Hospital	KCB	Iten	1147075433	16,399,122
123	Kamwosor Sub County Hospital	KCB	Iten	1175480665	669
124	Chebiemit Sub County Hospital	KCB	Iten	1147077398	5,842
125	Tambach Sub County Hospital	KCB	Iten	1147077878	464,790
126	Kaptarakwa Sub County Hospital	KCB	Iten	1201924103	9,618
127	Kocholwo Sub County Hospital	KCB	Iten	1147076758	552
128	Tot Sub County Hospital	KCB	Iten	1147077452	143,410
129	Chesoi Sub County Hospital	KCB	Kapsowar	1202449328	-
Operation Accounts					
1	EMC CHMT HSSF	KCB	Iten	1148738517	-
2	Iten County Referral Hospital	Equity	Iten	1530279855730	491,550
Project Accounts					
1	Kamwosor Hospital Project Account	KCB	Eldoret	1208652931	-
Total Ksh					41,337,214

(v) Operational Bank Accounts –SPA and Other Operational Bank Accounts

Name of Bank	Account Name	Account Number	Type	Bank balance as at 30 June 2024
KCB ,	ASDSP II	1226127010	Operations	12,409,294
KCB	KCSAP	1226128939	Operations	3,145,250
COOP	Emergency Locusts Response	01141958169100	Operations	53,821,791
KCB	EMC – FLLOCA Climate Change Fund Account	1305296699	Operations	-
KCB	EMC - DVI Account	1145307310	Operations	-
KCB	EMC – Salary Suspense Account	1274725895	Salary Holding	-

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			account	
Total Ksh				69,376,335

Note:

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

(vi) County Funds

Name of Bank	Account Name	Account Number	Type	Bank balance as at 30 June 2024
Access Bank	EMC - Alcoholic Drinks Control Fund Account	180130000018	Rehabilitations Fund Account	66,025
KCB	EMC - Alcoholic Drinks Control Fund Account	1277448698	Rehabilitations Fund Account	1,433
Equity Bank	EMC - Youth, Women and PWD Revolving Fund	1530280605136	Revolving Fund	-
Access Bank	EMC - Executive Car Loan Revolving Fund	180100000244	Revolving Fund	1,234,742
Co-op Bank	EMC - Executive Car Loan Revolving Fund	1141951563500	Revolving Fund	5,322,718
KCB	EMC ECD Capitation Account	1315727803	Capitations Account	1,327,059
Access Bank	EMC - Education (Bursary) Fund Account	180100000045	Bursary Fund	506,211
		Total Ksh		8,458,188

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11. Program for Results (PforR) Disclosure

Name of PforR: <i>Financing Locally-Led Climate Action Plan</i>			Name of Financing Partners: <i>World Bank, DANIDA, SIDA &KFW</i>			
Expenditure Details*	Opening Cumulative for Previous FYs		Current 2023/2024		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program	-	-	229,591,850	29,608,660	229,591,850	29,608,660
Sub-program						
Sub -Total	-	-	229,591,850	29,608,660	229,591,850	29,608,660
Name of PforR: <i>Kenya Livestock Commercialization Project</i>			Name of Financing Partners: <i>IFAD</i>			
Expenditure Details*	Opening Cumulative for Previous FYs		Current 2023/2024		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program	-	-	36,500,000	30,562,429	36,500,000	30,562,429
Sub-program						
Sub-total	-	-	36,500,000	30,562,429	36,500,000	30,562,429
Name of PforR: <i>Kenya Informal Settlement programme</i>			Name of Financing Partners: <i>World Bank</i>			
Expenditure Details*	Opening Cumulative for Previous FYs		Current 2023/2024		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program	-	8,024,004	58,324,295	50,000,000	58,324,295	58,024,004
Sub-program						
Sub-total	8,024,004	58,324,295	50,000,000	58,324,295	58,024,004	-

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12. Progress On Follow-Up On Prior Year Auditor's Recommendations

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

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

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

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

Amos G. Njiru



County Executive Committee Member – Finance and Economic Planning

Date: 8th November, 2024

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15. Annexes

Annex 1 – Analysis Of Transfers From the Exchequer

Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,200,363,297	792,239,776	792,239,776	1,632,494,083	4,417,336,932
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	7,571,625	-	-	7,045,500	14,617,125
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	500,000	-	-	500,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
World Bank-Emergency Locusts Response	-	-	-	136,959,310	136,959,310
World Bank Nutrition International	-	-	-	7,500,000	7,500,000
Kenya Informal Sector Settlement Program -KISP	-	-	50,000,000	44,224,456	94,224,456
Financially Locally Led Climate Change –FLOCCA	11,000,000	-	-	162,011,093	173,011,093

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Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
KISP II					
Kenya Livestock Commercialization Project (KELCOP)		-	16,095,837	17,244,608	33,340,445
Total	1,218,934,922	792,739,776	858,335,613	2,007,479,050	4,877,489,361

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

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1. As per the schedule			4,317,945	2,677,226	173,279,232	171,638,513	4,317,945	
2.								
Sub-Total			4,317,945	2,677,226	173,279,232	171,638,513	4,317,945	
Construction Of Civil Works								
3. As per the schedule			6,461,539	7,675,912	162,672,572	163,886,945	6,461,539	
4.								
Sub-Total			6,461,539	7,675,912	162,672,572	163,886,945	6,461,539	
Supply Of Goods								
5. As per the schedule			51,988,783	889,583	262,010,366	210,911,166	51,988,783	
6.								
Sub-Total			51,988,783	889,583	262,010,366	210,911,166	51,988,783	
Supply Of Services								
7. As per the schedule			2,828,457	2,437,455	249,735,746	249,344,744	2,828,457	
Sub-Total			2,828,457	2,437,455	249,735,746	249,344,744	2,828,457	
Grand Total			65,596,724	13,680,176	847,697,916	795,781,368	65,596,724	
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>								

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previou FY	Comments
			a	b	c=a-b		
Senior Management						4,967,513	
1. Philip Seronei	R		4,967,513	4,967,513			
2.						4,967,513	
Sub-Total			4,967,513	4,967,513			
Middle Management			-				
3.			-				
4.							
Sub-Total							
Unionisable Employees			-				
5.			-				
6.							
Sub-Total							
Others (specify)			2,527,874,610	2,489,834,728	38,039,882	-	
7. Salary Deductions			-				
8.			2,527,874,610	2,489,834,728	38,039,882	-	
Sub-Total			2,532,842,123	2,494,802,241	38,039,882	4,967,513	
Grand Total							

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Annex 4 – Analysis Of Other Pending Payables

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

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Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at 30 June 2024</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Emc Imprest</i>	<i>As per the List</i>	94,366,432	94,366,432	-
<i>Total</i>		94,366,432	94,366,432	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at 30 June 2024</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
<i>Name Of Officer</i>		-	-	-
<i>Total</i>		-	-	-

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Annex 6 – Summary of Non-Current Asset Register
(i) Assets Acquired by County Government

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	128,775,934	-	-	-	128,775,934
Buildings And Structures	1,707,230,242	171,922,453	-	-	1,879,152,695
Transport Equipment	207,094,698	25,765,422	-	-	232,860,120
Office Equipment, Furniture And Fittings	269,241,906	19,359,805	-	-	288,601,711
ICT Equipment	20,203,447	-	-	-	20,203,447
Machinery And Equipment	634,175,422	122,848,241	-	-	757,023,663
Heritage And Cultural Assets	-	-	-	-	-
Seeds, Breeding stock and Live animals	221,905,141	52,737,574	-	-	274,642,715
Biological Assets	-	-	-	-	-
Intangible Assets	42,833,457	12,102,061	-	-	54,935,518
Infrastructure Assets- Roads, Rails	3,951,818,690	561,577,438	-	-	4,513,396,128
Work In Progress	-	-	-	-	-
Total	7,183,278,937	966,312,994	-	-	8,149,591,931

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(ii) Assets of defunct Local Authorities –Historical cost

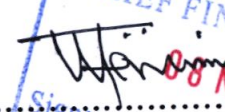
Particulars of Class of Assets	County Council of Elgeyo Marakwet Kshs	County Council of Keiyo Kshs	Town Council of Iten Tambach Kshs	Total Kshs
Land	46,490,000	112,950,000	152,000,000	311,440,000
Buildings	66,538,277	12,500,000	113,100,000	192,138,277
Motor vehicles	39,527,464	12,450,000	4,880,000	56,857,464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

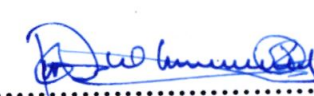
Note: Handing over of Assets and liabilities to the County government has not been concluded.

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	County Assembly	187,031,885	209,973,158	133,015,337	176,696,643	706,717,023	706,717,023	-	-
2.	County Education Fund	-	-	95,083,894	1,324,044	96,407,938	96,407,938	-	-
3.	Car and Mortgage Fund	-	-	-	-	-	-	-	-
4.	Iten Municipal Board	-	-	-	-	-	-	-	-
5.	CHEMAWASCO	-	-	-	-	-	-	-	-
6.	FLLOCCA	11,000,000	-	-	-	134,656,866	145,656,866	-	-
7.									
8.	Total	198,031,885	209,973,158	228,099,231	178,020,687	937,781,827	948,781,827	-	-


 Sign:
 Director of Finance
 County Executive
 Box 220 - 30700, ITEN



 Director of Finance
 Fund/project/board/water company/hospital

ELGEYO MARAKWET COUNTY EXECUTIVE
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For the year ended June 30 2024

Annex 8 – Contingent Liabilities Register

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

Notes:

There was no contingent liability during the year

ELGEYO MARAKWET COUNTY EXECUTIVE
Annual Report and Financial Statements
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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
1.Sustainable Land Management	Supply and distribution of fruit tree seedlings to farmers	To restore tree cover for increased household income	Supply and distribute mango, coffee and avocado seedlings to farmer beneficiaries				Q4 23/24	ELRP	ELRP, Department of Agriculture and Irrigation Nursery operators
2.Cheptang`at spring protection project	Fencing and conservation of the catchment	To fence and conserve the catchment by planting indigenous trees	Fencing and conservation of the catchment	Q1 24/25					ELRP, Department of Agriculture and Irrigation Project management committee

Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
411014360	Climate change management	Fire	Preparedness	Completion of Fire station	2,060,000	Completed
411014360	Climate change management	Fire	Preparedness	Equipping of the Fire station	Received donation of 3 Fire Engines	Completed

COUNTY GOVERNMENT OF ELGEYO MARAKWET

RECURRENT EXPENDITURE-LIST OF PENDING BILLS AS AT 30TH JUNE,2024

S/No.	Supplier/Contractor Name	Department	Details of Work Performed	Contract amount (Kshs.)	Amount Paid to date (Ksh)	Pending Bill as at 30.06.2024 (Kshs.)	Invoice NO	invoice date
1	African Touch Safaris Ltd	Finance	Airtickets provision	15,300	-	15,300	TIN0424060078	4/6/2024
2	African Touch Safaris Ltd	Finance	Airtickets provision	15,300	-	15,300	TIN0224051699	31/5/2024
3	African Touch Safaris Ltd	Finance	Airtickets provision	20,500	-	20,500	TIN0224060824	20/6/2024
4	African Touch Safaris Ltd	Finance	Airtickets provision	13,300	-	13,300	TIN0224060826	4/6/2024
5	African Touch Safaris Ltd	Finance	Airtickets provision	28,600	-	28,600	TIN0224060702	31/5/2024
6	African Touch Safaris Ltd	Finance	Airtickets provision	21,400	-	21,400	TIN0424050494	20/6/2024
7	African Touch Safaris Ltd	Finance	Airtickets provision	13,600	-	13,600	TIN0224050283	20/6/2024
8	African Touch Safaris Ltd	Finance	Airtickets provision	14,700	-	14,700	TIN0423120550	20/6/2024
9	African Touch Safaris Ltd	Finance	Airtickets provision	13,200	-	13,200	TIN0223120745	20/6/2024
10	African Touch Safaris Ltd	Finance	Airtickets provision	29,100	-	29,100	TIN0423120548	20/6/2024
11	African Touch Safaris Ltd	Finance	Airtickets provision	5,440	-	5,440	TIN0223111119	20/6/2024
12	African Touch Safaris Ltd	Finance	Airtickets provision	15,170	-	15,170	TIN0223111574	20/6/2024
13	African Touch Safaris Ltd	Finance	Airtickets provision	30,600	-	30,600	TIN0223111296	20/6/2024
14	African Touch Safaris Ltd	Finance	Airtickets provision	27,900	-	27,900	TIN0423111075	20/6/2024
15	African Touch Safaris Ltd	Finance	Airtickets provision	16,900	-	16,900	TIN0423100346	20/6/2024
16	African Touch Safaris Ltd	Finance	Airtickets provision	25,500	-	25,500	TIN0423090898	20/6/2024
17	African Touch Safaris Ltd	Finance	Airtickets provision	14,800	-	14,800	TIN0224030513	20/6/2024
18	African Touch Safaris Ltd	Finance	Airtickets provision	28,400	-	28,400	TIN0224030538	20/6/2024
19	African Touch Safaris Ltd	Finance	Airtickets provision	13,600	-	13,600	TIN0224040134	20/6/2024
20	African Touch Safaris Ltd	Finance	Airtickets provision	13,600	-	13,600	TIN0224050283	20/6/2024
21	African Touch Safaris Ltd	Finance	Airtickets provision	21,400	-	21,400	TIN0224050494	20/6/2024
22	African Touch Safaris Ltd	Finance	Airtickets provision	14,400	-	14,400	TIN0224050733	20/6/2024
23	African Touch Safaris Ltd	Finance	Airtickets provision	20,945	-	20,945	TIN0224051458	20/6/2024
24	African Touch Safaris Ltd	Finance	Airtickets provision	16,190	-	16,190	TIN0224051622	20/6/2024
25	African Touch Safaris Ltd	Finance	Airtickets provision	18,070	-	18,070	TIN0224051623	20/6/2024
26	African Touch Safaris Ltd	Finance	Airtickets provision	14,040	-	14,040	TIN0224060798	20/6/2024
27	African Touch Safaris Ltd	Finance	Airtickets provision	13,300	-	13,300	TIN0224060706	20/6/2024
28	African Touch Safaris Ltd	Finance	Airtickets provision	18,940	-	18,940	TIN0224051624	20/6/2024
29	African Touch Safaris Ltd	Finance	Airtickets provision	14,700	-	14,700	TIN0423120550	15/12/2023
30	Standard Media	Finance	Advertising	27,840	-	27,840	Order no.445333	15/2/2024
31	Nation Media Group	Finance	Advertising	67,772	-	67,772	0000101431	12/9/2023
			Sub-Total Ksh	624,507	-	624,507		

1	Ketrich Limited	Water,environment and climate	Supply and delivery of tyres	213,000	-	213,000	48	19/6/2024
2	African Merchants Asurance co.Ltd	Water,environment and climate	Provision of Motor vehicle insurance	40,250	-	40,250	1	28/6/2024
			Sub-Total Ksh	253,250	-	253,250		
							81813	16.4.2024
1	KEMSA	Health	Purchase of Drugs	49,196,263	-	49,196,263	51	28/4/2024
2	Kibetto Garage	Health	Repair And Mainatance-GKB 644M	260,480	-	260,480		
3	Major Autospares	Health	Repair And Mainatance-GKB 205F	350,000	-	350,000	680	9/3/2024
4	Ciala Resort	Health	Conference Facilities	252,000		252,000	CGENH160823	16/08/23
5	Longrock Tours	Health	Travel Costs Airlines	52,250	-	52,250	1,260	12/4/2024
			Sub-Total Ksh	50,110,993	-	50,110,993		
1	African Merchant Assuarance Co. Ltd	Lands, Physical Planning, Housing and Urban Development	Provision of insurance cover for compactor truck	690,000	-	690,000	1215	28/6/2024
2	Eri Supplies Ltd	Lands, Physical Planning, Housing and Urban Development	Supply and Delivery of tractor tyres	388,000	-	388,000	2,298	19/5/2024
3	Enasil Agencies	Lands, Physical Planning, Housing and Urban Development	Supply and Delivery of lubricants for tractor	286,970	-	286,970	67	19/6/2024
4	Diesel Power Company Ltd	Lands, Physical Planning, Housing and Urban Development	supply and delivery of fuel	506,820		506,820	56032	21/5/2024
5	African Touch Safaris Ltd	Lands, Physical Planning, Housing and Urban Development	Provision of airtickets	21,200		21,200		26/9/23
6	African Touch Safaris Ltd	Lands, Physical Planning, Housing and Urban Development	Provision of airtickets	15,300		15,300	TIN0423091328 TIN0224031029	22/3/2024

7	African Touch Safaris Ltd	Lands, Physical Planning, Housing and Urban Development	Provision of airtickets	26,900		26,900	TIN0224030539	13/03/2024
8	African Touch Safaris Ltd	Lands, Physical Planning, Housing and Urban Development	Provision of airtickets	21,200		21,200	TIN0223050384	8/5/2024
9	African Touch Safaris Ltd	Lands, Physical Planning, Housing and Urban Development	Provision of airtickets	19,800		19,800	TIN0223070709	17/7/2023
10	Enasil Agencies	Lands, Physical Planning, Housing and Urban Development	supply of spares of motor vehicle	95,600		95,600	1199	21/5/2024
			Sub-Total Ksh	2,071,790	-	2,071,790		
1	African Merchant Assurance Co. Ltd	Torism, Cooperatives and Trade	Provision of Motor vehicle insurance	72,000	-	72,000	105	14/4/2024
2	Winjet Company Ltd	Torism, Cooperatives and Trade	Supply and delivery of promotional materials	1,284,700	-	1,284,700	581	12/6/2024
			Sub-Total Ksh	1,356,700	-	1,356,700		
1	NITA	PSM	Training subscriptions	1,492,200		1,492,200		
2	Smartlife Sacco	PSM	Salary Deductions	4,988,872		4,988,872		28/6/2024
3	LAPFUND contributions	PSM	Salary Deductions	6,656,557		6,656,557		28/6/2024
4	Kenya commercial bank loans	PSM	Salary Deductions	23,187,744		23,187,744		28/6/2024
5	Faulu Kenya ltd loans	PSM	Salary Deductions	1,714,509		1,714,509		28/6/2024
			Sub-Total Ksh	38,039,882	-	38,039,882	-	
1	Fraca Servcom	CPSB	Supply of Office furniture	400,000	-	400,000	698	29/1/2024
			Sub-Total Ksh	400,000	-	400,000		
	GRAND TOTAL		Total Ksh	92,857,122	-	92,857,122		7/13/2149

COUNTY GOVERNMENT OF ELGEYO MARAKWET

DEVELOPMENT EXPENDITURE -LIST OF PENDING BILLS AS AT 30TH JUNE,2024

S/No.	Supplier/Contractor Name	Contract No.	LPO/LSO No.	LPO/LSO Date	Vote Charged	Department	Details of Work Performed	Contract amount (Kshs.)	Amount Paid to date (Ksh)	Pending Bill as at 30.06.2024 (Kshs.)	Invoice NO	invoice date
1	Naola Investment Limited	EMC/WECC/1464452 /2023-2024	P.O 245	3/15/2024	3111502	Water,Environment and Climate Change	Pipeline extension-Sisiya water project	1,194,350	-	1,194,350	13	28/6/2024
2	Kaplois Enterprises Limited	EMC/WECC/1464452 /2023-2024	P.O 341	5/7/2024	3111502	Water,Environment and Climate Change	Pipeline extension-Embongomwo water project	1,200,000	-	1,200,000	94	28/6/2024
3	Chestev Construction Ltd	EMC/WECC/1464452 /2023-2024	P.O 419	29-Jun-24	3111502	Water,Environment and Climate Change	Borehole drilling-Katalel water	1,398,000	-	1,398,000	5	28/6/2024
4	Mintoh programs and Solutions	EMC/WECC/1464452 /2023-2024	P.O 357	5/8/2024	3111502	Water,Environment and Climate Change	Intake repair, pipelaying and fencing of Mumwo-Jemunada water project	999,999	-	999,999	51	27/6/2024
5	Freckjan general Co. Limited	EMC/WECC/1464452 /2023-2024	P.O 344	6/3/2024	3111502	Water,Environment and Climate Change	Supply and pipelaying at meli junction Lamaon water project	1,349,990	-	1,349,990	23	3/6/2024
							Sub-Total	6,142,339	-	6,142,339		
1	Turkwell Construction Ltd	EMT/QT/TOIRISM/1 188315/2022/2023	313	18/12/2023	2210904	Torism, Cooperatives and Trade	Renovation of Rimoi campsite	319,200	-	319,200	003	27/6/2024
2	Tricom Logistics	EMT/QT/TOIRISM/1 448554/2023-2024	328	15/3/2024	3110504	Torism, Cooperatives and Trade	Construction of Cereal store ar Kapyego	4,317,945	-	4,317,945	295	21/6/2024
							Sub-Total	4,637,145	-	4,637,145		
							Total	10,779,484	-	10,779,484		
	GRAND TOTAL											